



The Competence of the National Congress in Brazil to Decide on Policy Domains Marked by a High Degree of Technical Complexity

Paula Santos



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Dedication

*I dedicate this book to my wife,
my companion now and, I hope,
always.*

Acknowledgments

It is safe to say that the list of people who deserve thanks and recognition is long, so it is with the utmost humility that I acknowledge those whose contributions played a crucial role in this endeavor.

First, I must thank my partner, Livia Ciulla, who was at my side, literally, each step of the way. She is understanding and affectionate, everything you can ask of someone in difficult moments like those faced with writing a book.

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And, finally, to my two sons. Luisa, my dear girl who, in her strength, manages to be sweet, empathetic, and understanding. And Yuri, my crazy boy, who is the greatest companion anyone could wish for.

I remain surprised by the amount of knowledge passed through me on this journey.

Preface

This book delves into the intricate relationship between legislative power, and public policy efficiency, exploring their impact on the formulation and implementation of public policies in Brazil. The book adopts a mixed-method approach, combining descriptive statistics and qualitative content analysis, to shed light on this less-explored aspect of legislative functioning, investigating whether the Legislative Power in Brazil uses its competence to vote on matters of a specialized nature or delegates the rule to the Executive Power. The legislative process analyzed in this thesis is one of a Provisional Measure. This process is the most appropriate because it involves both houses of Congress and begins with the Executive branch enacting the rule. Descriptive statistics show correlations between key variables, while qualitative content analysis revealed a preference for the Legislative Power to regulate matters of technical nature rather than delegating them to specialized bodies. The book's findings underscore the importance of public trust in government actions, as both the Executive and Legislative

branches need to prioritize transparency, accountability, and responsiveness to maintain public confidence in the regulatory process. Policymakers must carefully assess the context and objectives of each regulatory proposal to make informed decisions about delegation that best serve the public's interests and the government's effective functioning.

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2023

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List of Abbreviation

CUP	<i>Comparable Uncontrolled Price</i>
MNE	<i>Multinational Enterprise</i>
MOC	<i>Member of Congress</i>
OCDE	<i>Organization for Economic Cooperation and Development</i>
PM	<i>Provisional Measure</i>
QCA	<i>Qualitative Content Analysis</i>
RIA	<i>Regulatory Impact Assessment</i>

1

Overview

The book investigates whether the Legislative Power in Brazil legislates matters that require technical expertise.

For issues that involve the technical execution of a public policy, the agents of the Executive Power are the best prepared to decide. Notwithstanding, the Legislative branch is competent in determining the transfer price, even being a complicated issue that few can understand. In this case, as will be demonstrated, it would be more effective if the Legislative branch established only whether or not to apply it, as how this price is determined is a technical matter which few people are prepared to resolve. This research wants to establish if this occurs with frequency, similarly, if there are reasons for the phenomenon.

This chapter aims to demonstrate the problem, describing the vote in Congress on the transfer price rule made within the scope of the Executive branch. For this, the first section gives an idea of transfer pricing, the subject addressed in the designated law. The second section details the alignment of transfer pricing rules in Brazil with those of the OECD. In the

third section, the legislative process from the norm produced by the Executive Power to make the alignment in Congress is explained. In the fourth section, the problem is posed. In the fifth section, the purpose of the research is posed. The sixth section gives the significance of the research. In the seventh are the assumptions and limitations; in the eighth are the operational definitions. In the last section, there is the summary.

Transfer Price

As businesses expand globally, the complexity of cross-border transactions increases, and transfer pricing becomes a vital aspect of international taxation. Transfer pricing refers to the prices charged during transactions between related parties or entities of an MNE located in different tax jurisdictions. As the price charged affects taxation on income, transfer pricing has significant implications for MNEs' tax liabilities. This section discusses the challenges of transfer pricing in international operations and the need for a robust transfer pricing system aligned with international standards.

There is an impact of transfer pricing on taxation. MNEs often use transfer pricing to manipulate prices, reduce tax liability, and shift profits to jurisdictions with lower tax rates. This practice can create tax challenges for countries, particularly when the price is not oversight. The transfer price charged during an international transaction affects the taxable income at both enterprise ends. Thus, higher prices result in increased taxation at the place of purchase, while lower prices lead to higher levies at the sale place ([Da Vitória, 2023](#)). For example, a branch and its headquarters located in different countries engage in a purchase transaction, such as the branch exporting goods to the center of operations. The declared price must be reasonable and aligned with the value of the merchandise. Otherwise, it may appear that the parent company is transferring its profits to the subsidiary without any actual payment. This is because the transaction price will be recorded as the established price, even if not being paid. Therefore, it is important to ensure a fair and reasonable price

is agreed upon to avoid any potential transfer of profits from the parent company to the branch.

There are transfer pricing challenges in international transactions. MNEs' ability to fragment their business structures across different tax jurisdictions poses several tax defies. For example, the flexibility to set prices for commercial and financial operations within an economic group, as it was demonstrated, can result in an improper allocation of income across jurisdictions. Due to the possibility of price manipulation by interdependent companies in international transactions, income may be transferred to a low-tax jurisdiction through the manipulation of prices charged (Martins, 2022). This practice can lead to a distortion in the transfer of prices of goods, services, and rights between branches of an MNE, thereby escaping market rules (Junior, 2020). Thus, countries impose rules on companies for the definition of these prices in transactions made with legal entities that have a relationship with the entity.

The country needed a robust Transfer Pricing System aligned with international standards. Until 2022, Brazil's transfer pricing system, which was edited in the nineties, contained several particularities that distanced it from the international standard (Brazil, 2022). The arm's length (international) standard is a transfer pricing method that requires related entities to transact as if they were independent parties. With a robust transfer pricing system aligned with the international standards, countries can better tackle tax challenges arising from cross-border transactions and ensure fair allocation of taxable income across jurisdictions.

The Brazilian legal system's alignment with the framework outlined by the OECD for transfer pricing

Brazil's candidacy to join the OECD in 2017 has triggered discussions about the country's economic development model and compliance with international standards. Transfer pricing was one area requiring structural changes to align with OECD

standards. In this context, this section aims to analyze the impact of Brazil's alignment with the arm's length principle on tax affairs (OECD standard), trade, and competitiveness.

Since 2010, Brazil is in contact with the OECD through its membership in the Global Forum on Transparency and Exchange of Information for Tax Purposes. In 2013, Brazil became a member of the G20/OECD Project to Stop Base Erosion and Profit Shifting (BEPS). Although not yet a member of the OECD, in 2017, Brazil expressed interest in becoming one, and on May 29, 2019, a formal request was made to join. In response, the OECD Council began discussions with Brazil on January 25, 2022, regarding its accession to the organization (Martins, 2022). Therefore, for about 12 years, the country's interest in the alignment with the OECD standard regarding transfer pricing and the possibility of becoming a member of the organization is apparent.

Transfer pricing is one of the most critical and sensitive areas in tax matters, whose alignment with the OECD standard will be rigorously evaluated. New members wishing to join the organization must adhere to the arm's length principle to adjust to the organization's Fundamental Principles of the Tax Affairs Committee (CFA) (Brazil, 2022). That is why Brazil has moved in this direction.

In 2018, the Federal Revenue of Brazil embarked on a joint project with the OECD to analyze the misalignment of transfer pricing rules with international standards. The analysis revealed significant divergences concerning the OECD model, which was carrying Brazilian legislation away from the arm's length principle and leading to harmful results both from the perspective of business operations and investment in the country, besides tax collection (Da Vitória, 2023). A modification was needed, and the Provisional Measure 1.158 proposed in Brazil in December 2022 addressed these problems.

The alignment of the Brazilian structure for transfer pricing with the OECD recommendations will bring benefits, primarily by preventing or eliminating double taxation, promoting international legal certainty, integrating Brazil into global value chains, and facilitating trade and

competitiveness. In addition, the regulatory framework change allows Brazil to effectively comply with international commitments, especially in the Agreements to Avoid Double Taxation, making the signature of new accords with relevant commercial partners possible (Brasil, 2022). This compliance brings many benefits to the MNEs that will be able to maintain the same accounting for the transactions made here and in countries that already adopt the arm's length principle.

Moreover, the US began prohibiting tax credits for levies paid in countries that do not adopt the arm's length principle in January 2022. This means that if Brazilian transfer pricing legislation were not coordinated with international standards, US companies would not offset the taxes paid in Brazil from what they must collect in the US. This would have significant implications for the US companies that have invested heavily in Brazil, directly affecting the international trade relations between the two countries (Da Vitória, 2023), which is nothing interesting for the nation.

Accordingly, Brazil's alignment with the arm's length principle was a major step towards its membership in the OECD. While some believe that it is a simple transplant of foreign legal systems, it is important to note that discussions by tax authorities, national and foreign private entities, academia, and international organizations took an extended period (Da Vitória, 2023). The alignment will bring significant benefits to Brazil by integrating it with the global value chains and eliminating gaps in the system that allowed the Brazilian tax base to be eroded. Thus, the new regulatory framework eliminates spaces for the use of deleterious approaches for collecting the revenues necessary to support the country's development and generate employment.

The Provisional Measure (PM) published by the Executive branch

On December 28, 2022, The Executive branch published a PM, which fixed, for 120 days, the new Brazilian legislation regarding transfer pricing. On the 120 days, Congress could reject, modify, approve, or let it die (not voting on the rule).

Notwithstanding, the process of voting the PM n°. 1,152, of December 28, 2022, in the National Congress, began with its consideration by a Jointed Commission formed by Senators and Deputies only for the norm appreciation.

During the period in which the PM was submitted to the commission, 107 parliamentary amendments were presented. Of these 107 amendments, thirty focused on the section of the rule that deals with the application of the Arm's Length Principle regarding commodities. Another twenty-three amendments deal with adjustments to the tax basis when applying the Arm's Length Principle. And yet, forty-seven deals with the chapter on final provisions.

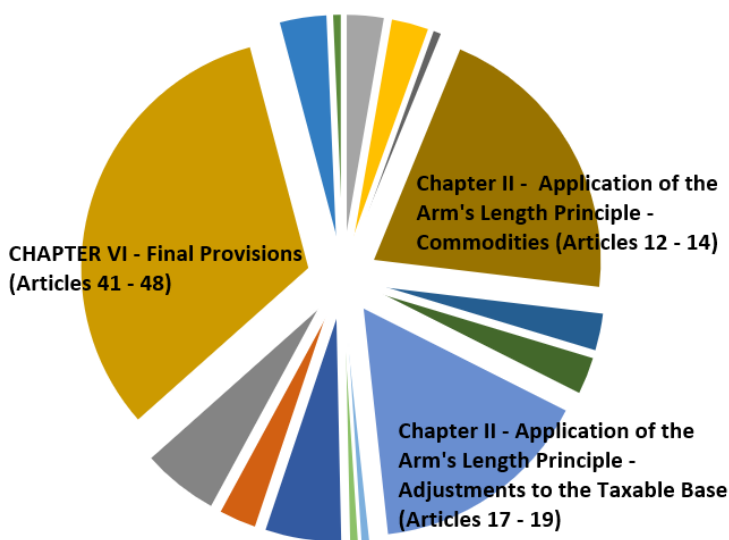


Figure 1. *Provisional Measure Amended Chapters*

The amendments in Figure 1 led to three changes in the proposal sent by the Executive branch. Four modifications and five insertions in Art. 13 changed the most appropriate method to price the value of the commodity transferred in a transaction between related parties. An adaptation on Art. 17 eliminated one of the four adjustment types possible in MNE's accounting to reflect the result obtained if the terms and conditions of the controlled transaction were established per

the Arm's Length Principle. Consequently, Art. 19, regarding the erased adjustment, was deleted. An alteration in Art. 45, determining that amounts paid, credited, delivered, used, or remitted as royalties and technical, scientific, administrative, or similar assistance to the cases cited are not deductible from personal income tax.

More substantial changes could have happened with the amendments in the text constructed by the Executive branch after the project with the OECD. However, for this work, it is significant to understand how these few modifications left a mark that can bring future problems for tax inspection and companies. It makes clear that the lack of technical preparation of members of Congress (MOCs) to define complex issues is a problem when voting on projects of this nature.

Arts. 12 to 14

The arts. 12 to 14 bring specific rules for commodities, defining commodity as the physical product, regardless of its production stage, and derived products. In this PM section, the Executive branch intended to ensure the value of commodities in controlled transactions, determining it based on reliable and comparable independent amounts, including quoted prices ([Da Vitória, 2023](#)). Quoted prices are often used as a reference by unrelated parties to provide amount transactions; they are obtained from reputable and reliable commodity and futures exchanges, research agencies, or government agencies. Therefore, the PM established the Comparable Uncontrolled Price (CUP) method as the preferred method for calculating transactions conducted with natural resources exploited in the country, except when demonstrated that another approach is more appropriate ([Brazil, 2022](#)). A preferred method is not the only one possible but the most desirable.

Congress proposed several amendments to the PM intending, in the view of the changes authors, better elucidate and improve the methodology used for the transfer pricing of commodities. Three were accepted in the Commission's

report modifying the initial proposal. One of them was Amendment Five, which fixed that comparable internal prices resulting from operations with unrelated parties are trustworthy even when there is a quotation. Another modification proposed by the Amendment was the entire commodity value chain exam to define the most appropriate transfer pricing method, considering the level of vertical integration and the role of different participants in the value chain (Jardim, 2023b). In principle, the amendments do not modify what is already in the PM; nonetheless, there were more. Amendment Ninety-two removed the presumption that the CUP method is the most appropriate for commodities in cases where the required comparability adjustments affect the reliability of this method (Siqueira, 2023). Finally, Amendment Two established limits on the quoted price appliance when the information obtained is not dependable or appropriate, especially in long-term contracts (Jardim, 2023a). Both changes give more flexibility to the revenue service in challenging transfer pricing arrangements that it believes are not at arm's length principle.

Despite these amendments, the Executive branch's initial proposal defends the necessary discipline to commodity transactions for taxation purposes in a way that ensures that the general allocation of profits considers and reflects the economic contribution of each value chain entity, including the inherent value of the commodity itself (Brazil, 2022). The CUP method is the most used transfer pricing method for commodities. However, it is not always the most reliable method. This is because it can be difficult to find comparable uncontrolled transactions. Additionally, the required comparability adjustments can sometimes be significant, which can reduce the reliability of the CUP method.

Notably, the guidelines established by the OECD in 2015, such as in the PM, already provide for what the amendments wanted to ensure with their text, requiring specific guidance on applying the CUP method to commodity transactions, due to a provocation made by the Argentine Association of Tax Studies. The Organization complained that the guidelines recommended up to that date created a problem in fixing the

transaction price between related parties. The method advocated so far allowed for the transfer price adopted to be effective when the goods were shipped. However, commodity contracts can be fixed months before shipment, generating significant differences between the established price and the price the parties negotiated (OECD, 2015b). This was the argument used for the adoption of Amendment Two, notwithstanding the amendment was not necessary, as the OECD guidelines solved the problem in 2015.

The second paragraph of the PM Art. 13 determines that in cases where the CUP method is applied based on the quoted price, the value of the goods will be determined based on the date or period of dates agreed between the parties to price the transaction when the taxpayer provides documentation promptly and reliable evidence proving the date or period of dates defined upon by the parties to the transaction, including information on determining the date or period of dates used by related parties in transactions carried out with end customers, unrelated parties, and registering the transaction. And the date or dates period specified in the submitted documentation is consistent with the actual conduct of the parties and the facts and circumstances of the case. Thus, what counts is the due date between the parties if the documentation is dependable, so the Amendment was not necessary.

The concern in Amendments Five and Ninety-two that the CUP method would be the only method used in determining the price of commodities in transactions between related parties is also unjustified. The OECD (2015c), in the new guidelines for applying the comparable uncontrolled price (CUP) method to commodity transactions, settled that the CUP method would generally be an appropriate transfer pricing method for commodity transactions between associated companies. Notwithstanding, quoted prices may be used by the CUP method, if subject to several considerations, as a reference for determining the market price for the controlled commodities transaction. Finally, the OECD recommends that comparability adjustments be made when necessary to ensure that the economic characteristics of

controlled and uncontrolled transactions are sufficiently comparable ([OECD, 2015c](#)). So, there was no need to worry. The amendments did not innovate but went deeply into the PM's framework.

The PM also determines in this sense in the caput of article 13. When there is reliable information on comparable independent prices for the traded commodity, It fixes that, including quotation prices, the CUP method will be considered the most appropriate to determine the value of the commodity transferred in the controlled transaction unless it can be established from the facts and circumstances of the deal that another method is applicable. So, the quoted price is not the only method possible.

Thus, when the Federal Revenue Service and the OECD determined the new legal structure for transfer pricing, they considered all the points made in the amendments offered by parliamentarians. In their joint work, the OECD and the Brazil Federal Revenue Service verified the need for specific guidance to establish the arm's length price for the transfer of commodities between associated enterprises. The economically relevant characteristics of commodities include physical features, quality, contractual terms, and the timing and terms of delivery, transportation, insurance, and foreign currency terms ([OECD/Receita Federal do Brasil, 2019](#)). The amendments only limited themselves to paraphrasing what was already said.

Arts. 17 to 19

Arts. 17 to 19 deal with the adjustments made, introducing the discipline for the spontaneous, compensatory, primary, and secondary adjustments. When the terms and conditions of a controlled transaction differ from those established between unrelated parties, the Corporate Income Tax base must be adjusted following the arm's length principle ([Brasil, 2022](#)). Arts. 17 to 19 establish four types of adjustments based on the calculation of the Corporate Income Tax to add the result that would be obtained if the transaction was with unrelated persons ([Da Vitória, 2023](#)). The primary and the

spontaneous adjustments aim to correct the allocation of profits for tax purposes. Beyond that, the secondary adjustment addresses the adverse consequences of the undue transfer of profits to another jurisdiction for tax purposes (Brazil, 2022). The two arrangements only deal with putting in the accounting books what happened in reality due to the transfer price rules.

The secondary adjustment is an alteration in the books of account of the company and its associated enterprise to reflect that the actual allocation of profits between the company and its associated enterprise reflects the transfer price determined because of the primary adjustment, thereby removing the imbalance between a cash account and actual company profit. It is a mechanism to manage unlimited profit transfers to related parties in other jurisdictions. This transfer, considered a credit of the legal entity domiciled in Brazil, would be remunerated with 12% p.a. of interest, to be added to the corporate income tax basis if the amount is not repatriated within 90 days (Da Vitória, 2023). Assuming the company does not repatriate the profits it has transferred to the related party within 90 days, it will pay interest at a 12% rate per year on the not repatriated asset. This interest will be added to the company's corporate income tax basis, which means the enterprise will have to pay more tax on its profits.

In the Report of the Joint Committee of Congress, it is argued that the secondary adjustment is an additional figure to make the rules more complex, as spontaneous or primary adjustment, widely accepted, can be used to address this situation. Besides, following the report, it acts as a punitive measure to the taxpayer, encouraging compensatory adjustment whenever possible, adapting not only to the knowledge base but also to the values inspired by related parties (Da Vitória, 2023). Yet, OECD (2022) affirms that this adjustment may prevent tax avoidance.

The spontaneous and the primary adjustment require the performance of the so-called secondary adjustment to deal with the adverse consequences of the undue transfer of profits to other jurisdictions, especially its financial effects. This is because performing the primary or spontaneous adjustments,

despite correcting the allocation of profits for tax purposes, does not change the fact that the transferred profit remains located and recorded in another jurisdiction. To address this problem, the PM provides that the amount of the adjusted value (spontaneously or ex officio) will be considered a credit granted by the Brazilian Government to the related parties involved in the controlled transaction and remunerated at an interest rate of 12%, a constructed loan. Such interest must be added when determining the corporate income tax base. If the taxpayer chooses to repatriate the amount considered as credit granted within the stipulated period, the interest rate will be reduced to zero, thus removing the said taxation (Brazil, 2022). So, the secondary adjustment intends to ensure that the company pays tax on all of its profits, regardless of where those profits are generated. The interest remuneration mechanism is a way to prevent the company from transferring profits to related parties in other jurisdictions to avoid paying taxes on those profits.

Accordingly, for the Executive branch, only the secondary adjustment can face the adverse consequences of the undue transfer of profits to other jurisdictions, especially its financial effects, as the transferred profit remains located and registered in another jurisdiction. And, in order not to burden the company with the double taxation of profit in both jurisdictions, the interest of the constructed loan will be considered a credit granted by the Brazilian taxpayer to the related parties involved in the transaction (Brasil, 2022). A fictitious transaction is created to take the place of the misplaced price in a transaction between related parties.

The OECD (2011) considers secondary adjustments necessary, as they restore the financial situation of the associated companies to the one that would exist if the transactions had been conducted under market conditions. Primary and spontaneous transfer pricing adjustments are not sufficient (OECD, 2011). The secondary adjustment is necessary for the situation to return to what it was before the transaction.

Appropriately, the PM requires primary and spontaneous adjustments to correct the allocation of profits for tax

purposes. Just as important is the secondary adjustment, which aims to restore the financial situation of the associated companies. Thus, the modification made by the Joint Commission of Congress made the new legal framework a little less effective.

The item I of art. 45 of the Provisional Measure

Amendments 11, 22, 36, and 58 suppress item I of PM Art. 45. The withdrawal of this item will make amounts paid, credited, delivered, employed, or remitted as royalties and technical, scientific, administrative, or similar assistance to entities resident or domiciled in a country or dependency with favored taxation or who benefit from a privileged tax regime deductible from the corporate income tax base.

Royalty payments are critical across multiple industries, including technology, media, and entertainment. The argument of the Joint Congressional Committee Report to make royalty payments made to related persons residing in tax havens deductible is that the holder of the intellectual property right should receive the same treatment as any other taxpayer, regardless of his place of residence ([Da Vitória, 2023](#)). Even though there are cases in Brazil where payments to residents domiciled in countries with favored taxation or beneficiaries of privileged regimes are not deductible from income tax, this is known as the "controlled foreign company" (CFC) rule.

The Executive branch clarifies in the statement of the reasons accompanying PM n° 1,152 of 2022 that, in cases where the beneficiary of the payment is a resident or domiciled in a country with favored taxation or either the beneficiary of a privileged regime, there is a high probability of the adoption of insubstantial structures or harmful rules to erode the tax base ([Brazil, 2022](#)). However, according to the report, the problem must be dealt with through agreements to avoid double taxation, complemented by economic and commercial measures, such as including licensing costs in the cost of operation and respective collection ([Da Vitória, 2023](#)). This

argument is strange because the Art. 45 it would result exactly on the suggested measures. It would reclaim an agreement to avoid double taxation and would include licensing costs in the cost of operation and respective collection, as it would not be deductible. The problem is that, in Brazil, a law is necessary to do that. So, they are deleting an essential piece to do what they claim the Executive body should do.

The OECD argues that applying the arm's length principle to difficult-to-value intangibles (HTVIs) is inappropriate in many circumstances, as it may allow the transfer of profits by MNEs, consequently eroding the tax base. Thus, the organization understands a different approach. In those cases where there is a high probability that the MNE is exporting its profit to a jurisdiction where it will not be taxed, in the PM's case, through royalties, it is better to assume that the transaction did not take place and make it non-deductible (OECD, 2015a). This is a rule applied within the scope of the OECD, in the largest world economies. The strange thing is not taxing a business made with a person located in a tax haven as if it were a common transaction.

As a result, the modification made by Congress will facilitate the erosion of the tax base since the MNEs will be able to send, through royalties, to their subsidiaries located in tax havens, the taxable profit here.

The Congress' approval of the Provisional Measure (PM)

Analyzed by the Joint Committee, the PM was approved by the Plenary of the Chamber of Deputies on March 30, 2023, with the modifications made by the Joint Committee. After being approved by the Federal Senate, on May 10th, a Conversion Bill was sent to the President of the Republic for sanction, who sanctioned it, on June 14. There was no veto, so it remained with the modifications made by Congress. The possible reason for the presidential sanction is dealt with in Chapters 4 and 5, as regards the relation between the branches and the governability.

Transfer Pricing is a complex matter, which requires technical knowledge for a well-done analysis that congresspeople do not necessarily have. It was clear from the description of the PM amendments that the changes in the bill prepared by people who only work with the matter, both OECD and Federal Revenue technicians, lack reasonability.

Problem Statement

The project on transfer price arrived ready to be voted on in Congress but was modified by MOCs. Although the Joint Commission analyzed the project with the help of specialists, there were changes in the project that altered the structure previously set up by Executive branch agents with the OECD. The experts could have recommended the project be approved as it came. But the final decision rested with the representatives, who are subject to other advice, such as lobbyists for companies that will lose with the change.

This research investigates whether the Legislative Power uses its competence to vote on matters of a specialized nature or delegates the rule to the Executive Power. Besides, if they vote on the subject, what are the reasons for arrogating the matter or giving authority.

Purpose of Research

The study's main purpose is to understand whether the Legislative Power has the propensity to retain its competence comprehensive on public policies. Therefore, the study entails the following purposes:

1. Understand if there were many cases of rules dealing with technical issues voted by Congress.
2. Understand the comportment of MOCs in a legislative process involving a technical issue.
3. Understand the reasons that lead representatives to approve laws on technical issues.
4. What would be more suitable than the rules on technical issues being enacted by Congress.
5. Understand how comprehensive the competence of the Brazilian Congress is today.

6. What are the suggestions for the comprehensive competence of the Congressperson from Brazil.

Significance of the Study

The proposal for a transfer pricing system for Brazil was a convergence between the Brazilian rules and those adopted by the countries participating in the OECD. Since 2010, Brazil has become involved in taxation-related OECD activities (Ayub & Brazil, 2020). Transfer pricing is an integral part of this work, as it is a front of the G20/OECD Project (of which Brazil is part) to contain base erosion and profit shifting (BEPS). The relevance of the subject is undeniable.

As the new transfer pricing rules were discussed by Executive branch agents with the OECD so that the country is accepted into the organization, the Legislative branch could not change these rules, in principle. It is an assumption because in Brazil, as in any country that adopts a democratic regime, the Legislative branch has autonomy in its decisions. Thus, in a democracy, where the functions of power are with different Government branches, the Legislative can reject the enactment of the Executive. Applying this power, the Legislative branch altered the transfer pricing rules established between the OECD and the Executive body, therefore, the organization, in principle, can reject the new rules or the operation of these new rules may make it difficult for the taxpayer to apply the arms-length fundamental, or for public administration to oversight this treatment.

One might think that the bill defining new transfer pricing rules can be considered the beginning of the country's entry into the OECD. Thus, as Congress modified the new rules, it did not agree with the beginning of the process and implicitly denied the country's entry into the organization. Notwithstanding, it is not so simple. This thought does not dimension the whole problem.

The definition of rules for setting transfer pricing is significant to groups that have the power to influence the legislative process through lobbying (lobbying is still not regulated in the country, being a freely exercised activity). An

interest group is an association of relevant actors whose preferences must be considered (Fraussen, Graham, & Halpin, 2018). Thus, a confrontation between Executive branch agents and representatives of interest groups for influencing the final decision of parliamentarians is quite possible and has happened before, as Santos e Lima (2020) reported when the Law of Incentives for Informatics and Semiconductors was approved. The confrontation is unambiguous because neither society nor congresspersons can easily define the best choice. It is an economic issue that goes far beyond common sense.

For matters that involve the execution of a public policy, agents from the Executive branch are the most technically prepared to decide. The existence or not of the policy, whether the transfer price should or should not be applied in the case of companies that have some connection, is a prerogative of the legislature. How this price should be determined is an issue that puts Parliament at the mercy of interest groups with the possibility of deciding partially.

The study aims to understand if the Brazilian Congress encompasses their competence in many issues that deal with technical matters. Besides that, in a second moment, the research will follow with practical solutions if the problem exists.

Assumptions and Limitations

Discourse analysis does not deal with texts themselves, but its basic concern is the relation between language and social reality. Thus, a fundamental assumption underlying discourse analysis is that language does not represent reality but contributes to reality's construction and social materiality (Schreier, 2012). That is not all. Another assumption is that the data being analyzed is reliable and valid. Thus, the documents produced while processing a proposal for a norm contribute to the construction of the natural world reliably and validly.

Legislative proposals are easily categorized and analyzed systematically. And the meaning of these proposals is

extracted through interpretation because their subjective and contextually specific nature has value.

One limitation of the content analysis is the excess of interpretation by the researcher (Elo & Kyngäs, 2008). This is a concern evidenced by the fact that this researcher works in the Legislative Power. That is, there is a tendency to seek an explanation for the entire document based on what the researcher experienced.

Another limitation is that it will not be possible to analyze all legislative proposals that passed through Congress, so the research results may not be generalizable to other propositions that do not refer to tax benefits.

The sample size may be too small to provide a representative picture of a larger phenomenon. On the other hand, analysis can be time-consuming and resource intensive.

Operational Definitions

Congress

Congress plays a significant role in shaping local and national policy. It is a dynamic center of political activity, where the legislative process is intertwined with the electoral campaign. A complex institution that is at the heart of the federal government. It is closely linked to other branches of government, such as the presidency, the bureaucracy, and the judiciary. Congress is a fascinating arena where all the leading players in Brazilian politics converge - from presidents and cabinet members to bureaucrats, activists, lobbyists, policy experts, military leaders, and ambitious politicians. It is more than just a collection of its members - it is a mature institution with a complex web of rules, organizations, and traditions. These norms define the limits of the legislative field and establish the game rules. Members of Congress must accept and conform to their established ways of doing things (Davidson, *et al.*, 2019). However, this same normative framework, over time, can be changed to accommodate the expectations of Congress members.

Executive Power

The President of Brazil is the sole individual entrusted with the Executive Power. This responsibility includes ensuring that laws are executed in a "faithful" manner, which implies the power to enforce them and direct subordinates accordingly. The President has the flexibility to choose from a wide range of methods to carry out these powers, which can evolve over time and adapt to changing circumstances in law enforcement and foreign affairs. Given the vastly different size, scope, and complexity of the modern Executive branch, the President must continually develop new methods to meet the challenge of faithfully executing the laws (Reinstein, 2009). This requires a large, diverse, and technically well-prepared government apparatus.

Legislative Process

The legislative process reflects established norms that govern how laws become effective, valid, and applicable in a country. These norms are crucial as they promote and protect core democratic values including majority rule, political equality, transparency, participation, procedural fairness, and deliberation. The legislature represents the will of the majority of its members and their constituents. The special rules responsible to the rite, if manipulated or violated, can undermine the goals of ensuring that the will of the chamber, and not its legislative representative, is enacted into law. The rules governing the legislative process aim to ensure fair and equal participation for every member. Therefore, requirements such as bicameralism, committee discussions, three readings, and regulated discussion times promote debate and deliberation. And other rules ensure transparency, accountability, and citizen participation in the process. These norms align with essential principles of procedural democracy (Bar-Siman-Tov, 2011). In Brazil, one can count on the amount of party's number, which favors the prominence of the party leader and the house president. Because of its fragmentary character, the institution behaves in a manner as to function, albeit its complexity, favoring a small group to the detriment of the majority.

Provisional Measure (PM)

It is a type of executive decree issued by the Brazil President to address urgent or necessary issues. It has the force of law and must be approved by Congress within a limited time frame to become permanent. In Brazil, the Executive Power is known to use PM to create public policies of its interest and guide the legislative agenda (Moreira, 2020). However, the Federal Legislative also has decision-making power over the content of public policy formulation, although the process of formulating policy is concentrated, allowing access to the content by only a few MOCs (Moreira, 2020). This concentration of power raises questions about the influence of interest groups and political forces over policymaking in Brazil.

Political representation

It determines who can vote for a representative, party, or political group (Rehfeld, 2005). Pitkin (1972) adds that representatives must act in the interest of the represented and be responsive to them. Moreover, the representatives must perform independently, which involves discretion and judgment, avoiding persistent conflict with the constituent's wishes (Pitkin, 1972). Mostly, the problem of representation appears when the elections are over when politicians no longer see the need to avoid conflicts with their voters or to see themselves as not representing them.

Policymaking

It involves competition among policymakers and legislators to elevate their preferred interests and approaches over others. Policymakers' priorities are influenced by multiple forces, including their constituents, political party leaders, interest groups, and the media. Research-based information can be a valuable tool in policymaking, as academic researchers offer perspectives independent of a larger political agenda and based on rigorous data analysis (Perna, Orosz, & Kent, 2019); if policymakers are propensity to use it, it can help achieve the political goals.

Policymakers

In policymaking, severe research coming from reputable and reliable sources and relationships built on substantive

knowledge is key to creating trust in constituencies, thus necessary to those that make policies (Bogensneider, Corbett & Parrott, 2019). Researchers can provide policy benefits and persuade others to support their views, but effective dissemination strategies are necessary. Ashcraft, Quinn & Brownson (2020) suggest starting early, drumming-up support, using champions and brokers, understanding the context, ensuring timeliness, relevance, and accessibility of research products, and knowing the players and the process as effective dissemination strategies.

Political Representation and Policymaking

They are complex processes that involve multiple stakeholders and power dynamics. In Latin America and Brazil, ongoing debates about the role of representatives, the influence of the Executive over the Legislative branch, and the power dynamics between interest groups, citizens, and policymakers highlight the importance of understanding these issues (Pogrebinski, 2012). Research-based information can be a valuable tool in policymaking, but effective dissemination strategies are not simple, and the legislature may not be the most appropriate place for more in-depth decisions.

Stakeholder

It is any group or individual who can affect or be affected by the purposes of an organization (Freeman, *et al.*, 2010). This definition is so broad that it even includes the government, which would be a stakeholder due to its interest in maintaining its tax collection and in the positive and negative externalities of the MNE's purposes (in the case of transfer pricing). In this sense, the National Congress is a stakeholder interested in maintaining laws that safeguard the collection of taxes regarding the corporate income tax of this MNE, as well as legislation that defines the transfer price.

Summary

Chapter 1 shows that the problem of dealing with technical matters creates the need to achieve a better understanding of the competence of the Legislative Power. When it comes to

executing a public policy, the legislative is responsible for determining if it needs a law. However, in situations that require technical expertise, such as transfer pricing, the Executive Power is better equipped to make decisions. In these cases, it would be more effective for the Legislature to simply decide whether or not to apply the policy, leaving the technical details to the experts. To explore this issue, this research aims to determine whether the Legislative Power delegates specialized matters to the Executive Power or arrogates the competence and the reasons for moving MOCs. The end of the chapter includes several assumptions, limitations, and operational definitions.

Chapter 2 presents a literature review that explores and presents the theoretical basis of this study in detail, specifically in relation to each of the elements or sub-topics described in the paragraph above. Chapter 3 describes and presents the research methodology deployed for this research study. Chapter 4 sets out the analysis and presents the results of this research study. Finally, Chapter 5 presents this research's summary, conclusions, and implications.

2

Literature Review

With the support of the doctrine, this chapter exhibits why the voting in Congress on projects of a more technical nature, which require greater expertise by the Members of Congress (MOCs), should not occur. In the first chapter, the vote on a project of a technical nature was described, in that case, on transfer pricing rules, exposing how complicated it remains not to distort the intended public policy in these cases. It is now necessary to establish whether representation in Congress, the competence of the legislature, or still the structure of the Brazilian Congress requires that voting on projects of a technical nature take place within the legislature's scope.

The competence of the Legislative branch is on the country's Constitution. However, no standard text, even a minimalist one, manages to embrace the extent of this competence. In other words, there is talk of the matter, but there is no provision on how much the law should establish about such content. In this way, what is wanted is to create a theoretical framework through the specialized literature to investigate if, in Brazil, the decision regarding subjects of a

technical nature is suited for the Legislative Power. Or if these decisions are best resolved within the scope of the Executive, where specialists in the field are located.

This chapter is then divided into three parts. In the first section, an analysis will be made on representation, and what is demanded of the elected congressman in the face of his constituents. The second section presents an analysis of Congress and its competencies. Finally, the Brazilian Congress and its specific characteristics are examined in the last section.

Representation

A necessary condition of any proper representative government is that its own political representatives are legitimate (Rehfeld, 2005). Nonetheless, this is not enough to determine the role of the representative, or if he acts properly. This performance must be established from a close look at the nature of this representation, establishing who is represented and with which fulcrum.

Political representatives and their constituents

The discussion at hand centers on the different constituencies comprised of citizens who elect a representative or representatives under specific electoral regulations, such as the "majority rule" or "proportional voting." These electors are commonly referred to as voters (Rehfeld, 2005). The factors that influence voter turnout are multifaceted and complex. It appears that smaller population sizes and tighter elections tend to result in higher voter turnout rates. Additionally, a more stable population can have a positive impact on attendance rates due to greater social pressure and lower information costs. Campaign spending has also been found to have a positive correlation with voter turnout. Furthermore, institutional procedures that govern elections, such as compulsory voting, easier registration procedures, simultaneous elections, and proportional representation, can significantly increase voter turnout (Geys, 2006). So, some factors can help to explain why some elections have higher voter turnout than others.

The main focus of this study is on the Brazilian Congress, where voting is mandatory, and registration procedures are straightforward. The Deputies' elections are held concurrently with Senators and the President. Moreover, the system utilizes proportional representation for Deputies, with an open list and statewide electoral districts. For the Senate, there is a majority system in place. The mandatory nature of voting makes the voter turnout remain high. Consequently, representativeness is achieved in the name of the entire society.

Legislatures have always been expected to be representative, but the definition of representativeness has been unclear. Nowadays, it is often evaluated based on the social and ethnic makeup of the country and the level of political professionalism. This expertise in modern legislatures is dominated by career politicians, leading to skepticism and a lack of identification among voters (Loewenberg, 2010). The disbelief is exacerbated because representatives have an incomprehensible role, not understood by the rest of the society, as they are not only special pleaders and judges but also agents of their locality and governors of the nation. It is their duty to uphold both local and national interests as they govern the entire country. While this dual task may be challenging, it is neither practical nor theoretically impossible (Pitkin, 1972). Therefore, the relationship between representatives and constituents is not always clear-cut because they have to balance their constituents' interests with the nation's interests as a whole.

In Brazil, deputies reflect on this paradox. They are legitimate representatives since turnout is almost one hundred percent at the polls, without citizens identifying themselves or understanding their role. Thus, Congress is extremely far from the average citizen.

The role of a legislator

The role of a legislator is complex and involves balancing a multitude of responsibilities. As said before, while they must represent the needs and voices of their local community, they also play a vital part in governing the nation. Nonetheless, it is not necessarily their duty to aggregate the preferences of their

constituents, as there may not always be a clear majority preference on any given issue. Instead, legislators should focus on working tirelessly to understand and address the diverse needs of their constituents and strive towards creating a brighter future for all (Ekins, 2012). Basically, the nation is the sum of its parts, and for a community to thrive, its members and subdivisions must benefit from its existence. At the same time, the national interest cannot disregard the welfare of parts of the nation or even individuals (Pitkin, 1972). The role of a legislator is a challenging one, but it is also an essential one. Legislators play a vital role in shaping the future of their communities and their nation.

Representation is a complex concept involving making something present in some sense that is not present. The term was originally not used in any political context and is paradoxical in its literal meaning. However, this convoluted nature has made it suitable for describing the relationship between those who govern and those who are conducted (Loewenberg, 2010). Pitkin (1972) distinguished between the use of representation to mean popular authorization of authority and accountability. Authorization refers to the idea that representatives are given authority by their constituents to act on their behalf, and accountability refers to the concept that representatives are responsible to their electoral for their actions. Deeply, she explored the controversy between those who believed a representative was a delegate of its constituents and those who adhered to it as a trustee obliged to use their own judgment. Ultimately, representation involves balancing multiple responsibilities and understanding and addressing the diverse needs of constituents to create a better future for everyone (Loewenberg, 2010). For one side representation is essential to democracy. It is through representation that the will of the people is expressed and translated into public policy. And for the other side, it is not always easy. There may be disagreements between representatives and constituents, and the representatives may not always be able to fulfill the wishes of their electoral.

It seems that the question of the mandate-independence controversy is not properly framed. If a representative must act independently in the interest of his constituents but not normally conflict with their wishes, then it is hard to foresee an expression considering both aspects. Although three major ideas emerge - the idea of substitution or acting instead of, the idea of taking care of or acting in the interest of, and the idea of performing as a subordinate on instructions following the wishes of another - none of these three ideas, by itself, can be a satisfactory equivalent of the conception of representing (Pitkin, 1972). Moreover, determining the ideal policy can be challenging due to multiple reasons that cause uncertainty. Firstly, people have different preferences and desires, making it difficult to conclude what is best for everyone, even if we know the outcomes of distinct policies. Secondly, there is rarely a consensus about the effects of political decisions. The world is intricate, and even the most credible research often provides limited guidance, then finding the ideal policy requires conscientious consideration and concert (Backus & Little, 2020). In that way, it can be challenging to determine when a representative in parliament is behaving properly, especially in the case of Brazilian, given the particularities of that country's Congress, which will be explored below.

When a representative acts in a way that goes against the known wishes of their constituents, it's important to understand the rationale behind their actions. While going contrary to their wishes may be necessary in certain situations, it's abnormal and requires explanation or justification. It's not enough for the representative to say that their constituents would approve if they knew all the information - other motives may not be satisfactory. It's unacceptable for a representative to act in their own private interest, as they are there to serve their constituents (Pitkin, 1972). Yet, it can be challenging for a representative to accurately reflect the views of their constituents, even if they feel it is their duty to do so. This is because citizens often hold ill-informed opinions and pay little attention to policy issues or the activities of elected officials. Additionally, representatives may have a more educated and refined view of

the public interest due to their experience as political decision-makers. In these cases, representatives may need to rely on their own judgment rather than the less informed views of their constituents (Mezey, 2008). Therefore, what happens when a representative acts against the wishes of their constituents is a complex matter. There are no easy answers, but it is important to discuss this issue to understand better the representative's role in a democracy.

Representation is not necessarily based on the principal's opinions or knowledge of certain issues. Instead, representatives can act on behalf of others even if they are unaware or uninterested in those matters. The key is performing in the constituent's best interests while avoiding conflicts with their expressed wills (Pitkin, 1972). This is an essential reason why many passionate advocates of democracy are critical of representative systems. Democracy is founded on the belief that the people are wise and have the right to determine what is best for themselves and their nation. Without this commitment, the idea of popular sovereignty or government by the people would be meaningless. When a political system introduces an intermediary between the people and decision-making, there is a risk that the intermediary may act against the wishes or interests of the people. This undermines the fundamental principle of democracy, popular sovereignty. Therefore, any evidence that representatives may deviate from the people's wishes suggests that democracy and representation are incompatible (Mezey, 2008). On the other side leadership, emergency measures, and tackling unknown issues are crucial components of representative government. These actions, although without consensus from the constituencies, are not deviations from the representation but rather the very essence of it. Therefore, it is common for citizens to choose representatives for this exact purpose (Pitkin, 1972). Again, the role of representatives in a democracy is a complex one. There are both challenges and opportunities associated with representative government. Citizens need to be aware of these challenges and opportunities so that they can make informed decisions about the type of government they want.

Pitkin (1972) explains three distinct senses of representation: descriptive, symbolic, and active. Descriptive representation refers to the composition of a legislature and how closely it mirrors the population in terms of social class, occupation, race, ethnicity, and gender. The assumption is that a legislature representative in these respects will act in a manner consistent with the interests of these elements of the community. Symbolic representation, on the other hand, is a matter of attitude. It refers to how the community sees itself reflected in the legislature as an institution. Lastly, active representation is about acting on behalf of others, as an agent would. Responsible citizens acknowledge the weighty responsibility representatives hold in governing the nation and serve the interests of both local and national communities equally. Achieving this requires blending practical and theoretical approaches (Loewenberg, 2010). As all three senses of representation are important, a legislature that is only descriptively representative may be unable to understand the needs of all of its constituents. A legislature that is only symbolically representative may not be seen as legitimate by the community. And a legislature that is only actively representative may not be able to achieve its goals. Striving to be representative in all three senses will require a balance of practical and theoretical approaches. Representatives need to be able to understand the needs of their constituents and work to address those needs. But they also need to be able to think strategically and work within the system to achieve their goals.

It's important to note that just because someone or a group is a suitable descriptive representation does not necessarily mean they will be good representatives regarding their actions. The characteristics of a representative only matter in terms of how they affect what they do. Therefore, striving for a perfect copy or likeness in representation is unrealistic. Similarly, a symbolic congressperson is not automatically a respectable representative when acting on citizens' behalf (Pitkin, 1972). Even though the symbolic effect is not enough, the argument for a more equitable distribution of representative positions is convincing, as it plays a crucial role

in any politics of presence. This argument is rooted in the idea that who is holding these positions is significant as a symbolic value, so it is vital to include groups that have historically been excluded or silenced. So, changing the composition of elected assemblies can have compelling policy implications, making it necessary to consider the potential consequences of such changes. Finally, prioritizing equity and representation in our politics has a symbolic effect that is crucial for society (Phillips, 1998). Thus, although descriptive and symbolic representations are important, they are not the only factors that matter in a good embodiment of the constituent will. The characteristics of a representative, the composition of elected assemblies, and the policy implications of representation all play a role in good representation.

Therefore, it is not enough for the parliamentarian to be a legitimate representative, to symbolize a representative, or to function as a representative. The representative must be all of this and even count on the representative characteristics, the elected assembly composition, and the representation policy implications.

The importance of constituencies' skill and knowledge

Putting one's affairs in the hands of a professional is a significant act that requires careful consideration and repetition at regular intervals. Meanwhile, the representatives can act according to their own experience rather than the desires of their constituents. This perspective often goes hand in hand with the argument that the average person lacks the necessary skills and knowledge to govern but can evaluate the quality of governance they receive (Pitkin, 1972). Furthermore, achieving political equality among citizens of a political unit can be hindered by several factors, not only the absence of necessary political skills, such as unequal distribution of resources and incentives, limited time, the scale of political systems, prevalence of market economies, presence of non-democratic international systems, and the possibility of severe crises (Dahl, 2007). Political equality, an ideal rarely achieved, is when all citizens have the same ability to evaluate the policies developed within the government.

In certain situations, it may benefit a politician to implement an inefficient policy when voters lack information about its effectiveness because constituents may become better informed if the politician does nothing (Gustafsson, 2019). Nonetheless, when legislators prioritize their actions not on the desires of their voters but instead on the perspective of taking advantage is regrettable. While this approach may appear reasonable to the voter because of his lack of information, it is crucial to remember that the duty of a representative is not solely to secure the return into office but rather to act in the best interests of those they represent. In a democratic society, the electorate has the final say in determining the success or failure of their representative, yet this does not imply that a representative must do whatever is necessary to remain in office. A representative's restoration does not guarantee their mandate's effectiveness; it simply indicates that voters perceive them to perform well. Indeed, the opposite reasoning may lead to an unjustified removal from office when, regardless of how effectively a representative has served their constituents, its voters do not elect it (Pitkin, 1972). So, politicians should focus on serving the interests of their electoral, even if it means taking risks that could jeopardize their re-election.

Political actors have the most diverse tools these days to use voters' perceptions to forge their interests. It is intriguing to consider the methods by which these actors endeavor to influence institutional structures to align with their own interests. Although, it appears increasingly arduous for them to achieve this objective. Numerous factors, such as historical context, cultural influences, and the motivations of other leaders and groups, ultimately culminate in institutions taking on a life of their own over time. This process is comparable to formatting an autonomous entity resistant to manipulation or control (Arceneaux, 2017). This development is closely tied to how we view the relative abilities and capacities of representatives and those they represent. If one sees the representative as a superior elite member, with wisdom and reason above everyone, one may not see the need for the representative to consult their constituents' opinions

or wishes. However, if representatives and voters are seen as relatively equal in capacity and wisdom, it becomes important to consider the views of the people they represent. It would be unfair for an ordinary and fallible representative with no special knowledge or abilities to ignore the wishes of their constituents (Pitkin, 1972). There is no easy answer to how to ensure that institutions are responsive to the needs of the people they serve. However, it is important to have a clear understanding of the factors that influence this relationship in order to make informed decisions about how to improve it.

In addition to his interests, the representative can act unreasonably by privileging a few constituencies to the detriment of his other electors. A representative act reasonably considering all groups within their constituency, rather than just a select few. This includes district leaders who hold influence such as officeholders, corporate executives, union leaders, journalists, and clergy. These individuals can influence the opinions and voting decisions of the larger public, and as "attentive" members of the public, they are more likely to be informed about policy issues and the representative's stance on them. The representative's core supporters, including those who contribute campaign funds and help with re-election efforts, should also be considered. While these supporters are typically located within the constituency, there may be exceptions for those who contribute campaign funds. Despite the existence of these influential groups, it is important for the representative to recognize and consider the perspectives of all electors in order to best serve their community (Mezey, 2008). On the other hand, unfair electoral democracies, which primarily focus on voting rights and competition for votes, do not encompass all the civil liberties necessary for ensuring government accountability and responsiveness. Maintaining the rule of law is crucial, not just during elections but on a routine basis. In a liberal democracy, civil liberties are supported by the rule of law, which goes beyond elections and allows citizens to hold officeholders accountable (Arceneaux, 2017). Only then will the social control of the representative be possible for those it represents.

Members of a constituency often gain popularity through their ability to provide public goods to their constituents. This ability is dependent on their role in the appropriations of the legislative process. In many countries, this process is dominated by the Executive branch, but interest groups and political parties also have a significant influence on it (Loewenberg, 2010). Notwithstanding, the government can gain trust by being accountable and transparent. To achieve this, it is important to implement policies, laws, rules, and guidelines that are tailored to the socio-political and administrative context of each country. These measures will help create a framework for public control and ensure that concerns are addressed appropriately (OECD, 2008). Because it is not enough for voters to have enough knowledge to evaluate government policies, they must have access to information that can influence that judgment.

The representants' legitimacy

The legitimacy of political representatives is a precondition for enacting a legitimate law (Rehfeld, 2005); then, making authentic law requires a careful balance of different factors, like expert advice, public involvement, acceptance, legal authorization, and accountability are all important ingredients; without these elements, rules may be rational and effective, but if they are publicly rejected, they are not fully legitimate. Further outcomes that are irrational and ineffective but publicly accepted are also not fully correct, as both substantive and procedural components need consideration in order to have a case legitime (Häikiö, 2007). Substantive elements refer to the content of the decision, while procedural elements refer to how the decision was made.

Representing others in political matters requires a deeper understanding of the complex issues at hand. Unlike simple decisions between two choices, political issues involve both facts and values commitments, as well as the means to achieve them. As such, relying solely on the opinion of constituents or the expertise of representatives is not an effective way to solve these intermediate-range problems (Pitkin, 1972). Decision-makers often make disastrous choices

that result in the wasting of resources, unwinnable wars, and damaged economies. These poor decisions may be due to a lack of consultation with the right experts or ignoring their advice. Alternatively, the best course of action may not even be known, and decision-makers may be swayed by so-called "experts" who pretend to know what policies will work (Backus & Little, 2020). Without having the necessary knowledge to decide which is the preferable possible choice, or to identify a bad alternative, the Legislative Power does not have the best position to decide on the course to follow.

In certain situations, representation becomes a vital activity. Nevertheless, it is not required when the need is for a scientifically accurate answer or where no value system, judgment, or decision-making is involved. Similarly, in cases where deliberation and reason are irrelevant, representation is impossible except in a formalistic, symbolic, or descriptive sense. Despite this, a representative is required where we cannot rely on the expert and interest involved. In other words, substantive representation becomes essential when decisions are not merely arbitrary choices (Pitkin, 1972). The most difficult part of this debate is defining when the issue requires a scientific answer or an appeal to a value system or judgment. Some situations are clear, but demarcating the dividing line between one subject and another brings some confusion.

Likewise, a part of the legislators may have some understanding of the statutory text they vote to enact. With the complexity of the modern legislative agenda, it's understandable that legislators may need to rely on their peers for help monitoring bills. Committees and factions can also aid in scrutiny and intelligent responses to many rules. It's not uncommon for certain legislators who drafted, sponsored, or debated bills to understand better the detailed content and reasons for those propositions than others. As a result, it's unlikely that all legislators in the majority will share the same level of knowledge as those particular legislators (Ekins, 2012). It is essential to rely on rational parliamentary deliberation rather than personal opinions when making fair and informed decisions in the political sphere. The role of a

representative is deeply interconnected with the complex and nuanced issues they must tackle, and the perception of their job should reflect this reality. If society believes that political matters have objective and correct answers, it is more likely to view representatives as experts, and they may legitimately disregard the opinions of their constituency. Conversely, if political issues are considered arbitrary or irrational, it is not reasonable for representatives to make decisions on their own without acknowledging the opinions of those they represent (Pitkin, 1972). Therefore, not all legislators will have the same level of knowledge about the statutory text they vote to enact, besides they should rely on rational parliamentary deliberation rather than personal opinions when making decisions permits that it keeps deeply interconnected with the complex and nuanced issues they must tackle, making its perception tackle the reality and subtlety matters.

In our modern society, it is common to view expertise as a form of domination, as some individuals are seen as experts while others defer to their knowledge and skills; since the basis of expertise is trust, as people trust in the knowledge, skills, and competence of those who are seen as experts, they also acknowledge that they lack the necessary competence. Then, the position foundation of experts in society is trust in awareness rather than a position in a command structure (Häikiö, 2007). The ideal course of action in policymaking can be challenging to determine. Even if counting on experts with a solid grasp of the issue, there are always less competent "experts" who may still pretend to be informed. Additionally, even good experts may disagree with decision-makers about this information due to heterogeneous preferences. This creates challenges in getting valuable knowledge into the hands of policymakers. On the other hand, if policymakers have more background than voters and varying levels of competence, the signaling implications of their choices may also lead to suboptimal policies (Backus & Little, 2020). One question that emerges from the complex issue of expertise is ensuring that experts are used effectively in policymaking. This is a challenge, as experts may disagree with policymakers about the best course of action.

Regarding technical problem-solving, the expert scientist is not a representative of any group, nor are they making decisions on behalf of others. Their sole focus is finding solutions to complex issues without any personal agenda or bias influencing their work. In constructing a public policy, it's important to trust in their expertise and knowledge, knowing that they are working towards the greater good and not pursuing any particular interest (Pitkin, 1972). On the other hand, when there is no technical problem-solving, representatives have several ways to learn about political issues. They can hold debates about the matter, try to learn from the experience of other polities, or experiment with new policies on a try basis. Consult experts employed by the government, such as staffers, bureaucrats, other politicians, or even think tanks, is also a recourse. Delegating to these experts can be optimal for making informed decisions about political issues (Backus & Little, 2020). Concerning decisions on the country's direction, representatives have several ways to learn about political issues, including holding debates, learning from the experience of other polities, experimenting with new policies, and consulting experts; because to arrive at just and reasonable decisions, rational parliamentary deliberation is more far-reaching than personal will. The act of debating within a representative assembly is a vital component in determining the correct solutions to political issues. Therefore, it is illogical for a representative to seek guidance from their constituents, as they are not present for the parliamentary deliberations (Pitkin, 1972). Experts and representatives play different roles in policymaking. Experts focus on finding technical solutions to complex problems, while representatives focus on making political decisions that are in the best interests of their constituents. The passage suggests that we need to trust in the expertise of experts and the deliberation of representatives in order to make good public policy.

Consequently, not all issues can be efficiently addressed by representatives. Problems that involve technical knowledge and require intricate solutions may not be suited for public policy decisions made by Congress.

Congress Competence

Addink (2019) explains that in a democratic regime, there is the ascendancy of the people in government policies and activities. In a direct democracy, the people can choose the government's policies and endeavor directly to the governmental guidance. On the other hand, in a representative democracy, the people regularly elect representatives who portray the people's preferences and defend the citizens' rights. This is the most common form of democracy in the world. There are various democratic categories, each offering different forms of representation and varying freedom degrees and requests for its citizens. Concerning the prevention of an imbalance in political power, modern democracies implement balances or separations of powers so that no single party or branch of government can accumulate too much power and threaten democracy in the future. Another important aspect of democracy is the dangers of majority rule. While majority rule is often seen as a defining characteristic of democracy, without proper government accountability or constitutional protection of individual liberties against democratic power, there is a risk of the "tyranny of the majority" oppressing dissident individuals (Addink, 2019); when people majority use their power to oppress the minority. Moreover, democracy is a living system, and it is constantly evolving. The concepts discussed above are just some of the many factors that contribute to the success or failure of democracy.

According to Arceneaux (2017), institutions play a critical role in the fight for democracy. They provide a window into a country's history and culture, create guidelines for political actors to work through their differences, and serve as a target for those who want to obtain political power. Examining institutional offices at any given time can help understand who has power and who does not, and the ones in power can continuous there if the institutions are well-founded. These institution foundation reveals the potential for political imbalance because assuming that people do not believe that democratic institutions are legitimate, then they are more likely to engage in political instability, such as protests, riots,

or even violence. So, the legitimacy of institutions is revealed by this balance between conflict and consensus, not only that, as the design is also important. Such as in Latin America, where many countries are working towards democratic consolidation, and their success will largely depend on institutional choices. Recognizing that democracy is made up of different institutions that can take on various features opens the possibility of institutional engineering, and assuming that institutions are designed in a way that is seen as fairly and representative, people are more likely to believe that they are legitimate. Moreover, for most countries, achieving success on the road to democracy requires finding the right balance between conflict and consensus within their institutions, as conflict can be a healthy part of the people's government only too much conflict can lead to instability. On the other hand, consensus can help to build trust and cooperation between different groups in society.

The Legislative branch

An institution from an indirect democratic country is the Legislative branch, a group of people who come together to create fair and just laws. Following Ekins (2012), they act as a single entity, reasoning and deciding to enact changes for specific reasons. This is important because the legislature must respond as a group to determine how others should act, ensuring that the laws they create are understood and interpreted correctly. This helps interpreters to comprehend the reasoning behind the statutory text. Additionally, the legitimate scope of the legislature's directive may turn on the reasons the legislature acted, establishing an effective system of laws. This means that citizens will understand their duty when following the rule.

In a modern democracy, the legislature serves four functions: representation, lawmaking, oversight, and education (Arceneaux, 2017); in consequence, there is the function where the legislature represents the people of the country; this means that it is supposed to reflect the will of the people and act in their best interests; regarding lawmaking, the legislature is responsible for making laws; this includes passing new laws, amending existing laws, and

repealing old laws; for oversight when the legislature oversees the executive branch of government; this means that it is supposed to make sure that the executive branch is acting following the law, it is not abusing its power; lastly, education signifies that the power educates the public about the law, or that it is supposed to make sure that the people understand the law and how it affects them.

It is widely recognized as the pre-eminent lawmaking body and the central political institution. The primary focus of democratic political life revolves around the deliberation and action of the legislature. The institution's rationale is rooted in its capacity to change the law for good reasons, making it an integral part of any good polity (Ekins, 2012). A good democracy needs a strong and effective legislature, which is essential for making laws, overseeing the executive branch, and educating the public about the law.

Arceneaux (2017) explains that, in democracies, the legislative institution is referred to as either parliament or Congress depending on whether the system is parliamentary or presidential, respectively. Although both play a crucial role in legislative action, they appear at different stages of the lawmaking process. Parliaments focus on the formation and preservation of the government, with parliament serving as the source of cabinet members and being essential to the government's survival. Because bills originate in the cabinet, parliament does not enter the lawmaking process until the end, when a vote is taken. Congress, on the other hand, takes the field at the very beginning of lawmaking and continues its involvement until the end. Any individual congressperson can initiate legislation and take the lead to lobby for its passage. The ideal Congress comes equipped with more capable and specialized committees than parliaments, giving it more expertise and empowering individual members.

The relationship between members of parliament and congresses is distinct in how they operate. Members of parliament are accountable to their party leadership, whom they rely on for nomination in the next election. Meanwhile, members of Congress (MOCs) answer to their constituencies and prioritize legislation that best serves their local interests.

In congresses, the need for constituency service often disrupts the unity formed by partisan ties. Party leaders are aware of this, and they frequently allow their members to vote differently from the party. This results in conflict emerging differently in the two types of legislatures. In parliaments, conflict is structured along party lines, while in congresses, representatives are just as likely to negotiate with, rather than follow, their leaders. The opportunity for individual congresspersons to reach across party lines or to follow their own conscience disperses conflict. With every new issue, there is always the possibility that a slightly different coalition will arise (Arceneaux, 2017). In the Brazilian case, these body distinctions are essential to understand the dynamics of Congress. As will be seen later, the relations between the Executive and Legislative Powers in the country have characteristics of the two types of body, even though the government system is of the presidential kind.

Legislatures around the world are facing a shift towards professionalization, which emphasizes their capacity to deliberate, oversee and legislate; and decreases the importance of local preference while increasing the significance of legislative structure (Polsby, 1975). The local preference importance was reduced because, in the past, legislatures were more focused on representing the interests of their local constituents. However, this is becoming less important as legislatures become more professionalized. This is a result of legislatures' recognition of the need to make decisions that are in the best interests of the country as a whole, not just the interests of their local constituents. The other factor is the increased significance of the legislative structure, its organization is becoming more important as legislatures become more professionalized. This is because the legislative form determines how the power is organized and how it operates. A well-designed legislative structure can help ensure the institution's effectiveness and efficiency. This shift toward professionalization is not always enough when legislatures in emerging or fragile democracies face challenges that put them regularly at risk. Even though they are conceived as overseeing and restraining the Executive, these

institutions are vulnerable to attempts by those in presidential office besides anti-system parties to undermine them. Executive encroachment occurs when the executive branch of government expands its power at the expense of the legislature. This can happen through several means, such as using decrees to make laws, bypassing the legislative to appoint officials, or using the military to intimidate the legislature. Anti-system parties are parties that do not believe in the democratic process. They may try to undermine the legislature by refusing to participate, boycotting its proceedings, or even resorting to violence. Notwithstanding the attempts to improve expertise and resources, these efforts have done little to blunt the expansion of prerogatives by those in executive positions (Mezey, 2020) since executive encroachment and anti-system parties can be very effective in undermining legislatures, even if the legislatures are well-designed and well-functioning.

In the character of a formal institution, the Legislative branch relies on a third party for enforcement, the so-called separation of powers. Organizations turn to established institutions to regulate their members and activities, as Arceneaux (2017) explains. However, there is a challenge for open and specialized regimes regulation. It's difficult to find a formula that adequately connects "openness" to "specialization." In an unclosed regime, anyone can participate in the decision-making process. This can be a good thing, as it allows for a diversity of voices to be heard. However, it can also be a challenge, as it can be difficult to reach a consensus on complex issues. In a specialized regime, only a select group of people have the expertise to participate in the decision-making process. This dilemma is mirrored in two strands of representation theories, as explained in the section about representation. Delegate representation is a model of representation in which the representative is seen as a delegate of the people who elected them. The delegate is expected to act under the wishes of their constituents, even if they disagree with those wishes. Trustee representation is a model of representation in which the representative is seen as a trustee of the people who elected them. The trustee is

expected to use their judgment and expertise to make decisions that they believe are in the best interests of their constituents, even if those decisions are not popular. So, under one theory, the representative's job is solely to determine the desires of the represented; under the other, it's to act according to the representative's own view of the best interests of the represented. This means that contradictory imperatives are, at least in theory, embedded at the core of a central legislative task (Polsby, 1975), legislators are always faced with the challenge of balancing the wishes of their constituents with their own judgment about what is best for their constituents.

In the character of a formal institution, the Legislative branch relies on a third party for enforcement, the so-called separation of powers. Organizations turn to established institutions to regulate their members and activities, as Arceneaux (2017) explains. However, there is a challenge for open and specialized regimes regulation. It's difficult to find a formula that adequately connects "openness" to "specialty". The connection between Congress and society is critical, and it relies on how well the legislative body, through the MOCs, corresponds with, speaks to, and answers to the public. A representative Congress should be able to reflect the most significant divisions in society and be responsive to changes in political sentiments over time. This is important because it is through representation that Congress establishes its legitimacy as part of the government (Arceneaux, 2017). Still, in practice, it is often difficult for representatives to meet these imperatives. Constituents may be silent or have conflicting demands, and it may be challenging to discern their best interests. Also, party discipline and special interests can complicate matters. Despite these challenges, Congress must strive for connection and representation to fulfill its role in governing society (Polsby, 1975). This is essential for maintaining a balance of power between the government and the people and ensuring that the government is responsive to the needs of the people.

Considering the role of party discipline in representative democracies, it may be necessary at times for party whips to

require individual legislators to vote against their constituents' wishes to provide a cohesive national party program, some argue that this undermines individual representation. Au contraire, others argue that contributing to the overall coherence of the party program ultimately leads to the delivery of electoral promises on a nationwide scale (Polsby, 1975). Regardless of the debate, accountability remains a crucial aspect of democratic governance, mainly in preserving the roles of its institutions and organizations. Elections ensure vertical accountability, while presidential governance adds an additional layer of horizontal accountability through interaction among independent branches of government (Arceneaux, 2017). To Polsby (1975), although a significant aspect, it appears that there is no clear solution to settle the disagreement over the locus of accountability in political systems. One can hold the belief that it lies at the individual and district level or at the collective and party level. Political systems often use their constitutional rules to resolve this issue.

In open, specialized regimes, changes in public opinion and interest-group activity can result in changes in the alliances among elites, ultimately leading to a process of lawmaking in transformative legislatures. This is because public opinion and interest-group enterprise can influence the way elites think about issues and the way they make decisions. Notwithstanding, it is important to note that legislative activity is not always synonymous with legislatures, as laws can also be made through agencies, and legislatures can engage in activities other than lawmaking. Also, legislatures, besides being transformative, can serve as arenas for significant political forces to interplay, allowing for a more varied and representative range of voices to be heard (Polsby, 1975). Therefore, legislatures play a complex role in open, specialized regimes. They are not simply places where laws are made but also places where political forces interact, and a more varied and representative range of voices can be heard.

There is no accord about where the true power lies when it comes to legislative acts. Some argue that it's the party system, while others point to the economic stratification

system, the bureaucracy attached to the elite, or any number of other factors (Polsby, 1975). Loewenberg (2010) argues that, regardless of where the power comes from, the formal rules adopted by the legislature are typically the main sources of parliamentary procedure and can only be changed by the legislature's own decisions. In fact, for legislatures to make collective decisions, they must establish a certain hierarchy and delegate authority to committees, party groups, and leaders. This means that some members will have more power than others, and certain procedures will be put in place to reach decisions. However, this hierarchy and procedures can limit the equality of members. It's not always possible to reach unanimous consent for decisions, although some legislatures have imposed unanimous consent rules in some cases, which can make decision-making very difficult (Loewenberg, 2010).

As said before, the study of legislatures can be divided into two categories: arenas and transformative legislatures. When studying arenas, external forces have the most impact on legislative outcomes. This requires a focus on the social backgrounds of legislators, legislative recruitment, pressure groups, extra-parliamentary party politics, parliamentary party organization, and debate. On the other hand, when studying transformative legislatures, internal structure and subcultural norms are the most decisive variables. This requires considering the committee structure and appointment processes, institutional socialization processes, the perception and regulation of interests by legislators, the dispositions of informal legislative groups, operations of rules of internal procedure, and customs such as seniority (Polsby, 1975). According to Nelson Polsby (1975), there is a continuum of differences among legislatures from actively transformative to mere arenas for deliberation (Loewenberg, 2010). Nonetheless, both types of legislatures may divide themselves into committees because an effective committee system is often necessary for a legislative body to maintain its independence and accomplish its goals (Polsby, 1975).

The relationship between arenas and transformative legislatures is not well understood due to the impurities present in even the supposedly pure types. Nevertheless, there

may be some intermediate cases that are reasonably clear-cut. One hypothesis suggests that the independence and transformative capacity of the legislature in modern democratic political systems is influenced by the character of parliamentary parties, which can be affected by several separate variables. These variables are hypothesized to have a significant impact on the political system (Polsby, 1975). Moreover, the features from one type or another influence the way the congresspersons act, including in the solutions of the distinct policy preferences concerning their party.

In different countries and at different times, the gap between individual legislators' policy preferences and those of their party may be resolved in various ways, depending on electoral systems. However, party influence in the organization and procedure of legislatures contributes to the potential for collective action. Without party organization, collective action in a modern arena or transformative legislature would be difficult to achieve or influenced by other factors that are not accountable to the electorate (Loewenberg, 2010). The wider the coalition of the dominant parliamentary group that organizes the legislature, the more transformative the legislature becomes. The index of the independent variable is determined by the homogeneity of class and group composition of party electorates. The legislative can be more transformative when the management of legislative parties is less centralized and hierarchical. This is indexed by the locus of control over the nomination process. Additionally, the legislature can be more transformative when the composition of legislative majorities on successive specific issues is less fixed and assured. This is indexed by bloc structure analysis for successive votes and by the congruence of blocs with party labels. It is interesting to note that these factors are interdependent and can have a significant impact on the overall effectiveness of the legislative (Polsby, 1975).

The effectiveness of the legislature will be reflected in the quality of the democratic system. Therefore, after studying de Congress, its types, and conformation, it is worth learning the functions of this institution before determining its competence.

The Legislative and the Laws

As the name suggests, legislatures have a central function of creating laws. Unlike presidents, who may decree laws but with reduced legitimacy due to the winner-take-all nature of the office, legislatures represent society and offer the public an opportunity to see all significant opinions and preferences operate in policymaking. Even minority parties have a fair chance to express themselves in debate and persuade others. In a democratic regime, the process of lawmaking is just as important as the law itself (Arceneaux, 2017). This is because to obey the citizen must believe that the creation of the law adhered to a valid procedure. Furthermore, the government is only possible if people accept the rules and keep the commitments that governments make. Legitimacy refers to the probability of obedience occurring in a population, which governments can obtain through various means. All governments contain elements of each means and promote ideologies that seek to justify the mixture prevailing within their own society (Polsby, 1975).

There is a certain enigma surrounding government and law. This is because government exemplifies the notion that the whole is greater than the sum of its parts, while the law aims to bring order and stability to a chaotic society. It is not an easy task to visualize the notion of government and the realization of the objective of a legal system. According to Polsby's (1975) analysis, the stability goal depends on the continuum of legislative power. At one end, there are legislatures that possess the independent capacity to transform proposals from any source into laws. This transformation is crucial because it reflects the internal structure of legislatures, the division of labor, and the policy preferences of various legislators. Then, to gain a full understanding of legislative outputs, it is important to identify who proposed what to the legislature and how relevant it is. It is also significant to determine who processed what within the legislature, how enthusiastically they did so, and how competently they did it.

A deeper comprehension of the process of constructing public policies in a nation through legislative production is

essential for individuals who are concerned about matters such as governability (the capacity to govern) and the representativeness of the political system (which reflects the interests of the voting population), as well as for those who participate in or have a stake in creating these policies (Gomes, 2013). The policymaking capacity of legislatures influences the development and implementation of public policy. These opportunities are typically conferred through the institutional rules that define legislative power. The opportunities for legislatures to influence policy are broad and encompass an array of statutory and no statutory tools. Besides enacting a law, oversight hearings, agenda power, legislative vetoes, appointment, and confirmation powers all offer mechanisms for legislatures to bring order and stability to a chaotic society (Bolton & Thrower, 2021).

Having learned among the functions of the Legislative branch how it arrives at a public policy, one reaches the understanding point of how it is successfully done. In this sense, public policy is part of a larger government goal, the effective enforcement of the decisions taken.

Governance

Governance is a state's essential ability part in serving its citizens. It involves the development of rules, processes, and behaviors that enable interests to be articulated, resources to be managed, and societal power to be exercised. The rule of law, democracy, and good governance are the key components of the modern state's structure. These components determine the position of the governmental institutions and the citizens, besides the norms for the relationship between the government and the citizens. While these concepts overlap, they are distinct from one another. The rule of law is based on the legal foundation of government actions and the protection of citizens' fundamental rights. Democracy takes the rule of law further by emphasizing transparency and citizen participation. Good governance includes accountability and government efficiency in addition to the further development of the rule of law and democracy (Addink, 2019). Therefore, governance is a complex and multifaceted concept, but it is essential for the

development and well-being of society. The rule of law, democracy, and good governance are the key components of a modern state's structure. These components determine the position of the governmental institutions and the citizens, as well as the norms for the relationship between the government and the citizens.

From a simple perspective, agents from the Executive are responsible for implementing public policies that serve as a tool for effective governance, while legislatures are responsible for creating laws, as public policies and judiciaries are in charge of rendering judgments (King, 1975). In this sense, good governance is a norm for the government and a citizen's right, as stipulated by law (Addink, 2019). The Executive, Legislative, and Judicial branches of government all play a vital role in ensuring good governance. The executive branch is responsible for implementing public policies, the legislative branch is responsible for creating laws, and the judicial branch is responsible for rendering judgments. When these branches work together effectively, they can build a society that is governed fairly, efficiently, and transparently.

The Legislative and Executive are important institutions in the governance process. The term "separation of institutions" can be useful to refer to the mode of separation of powers since institutions are always separate, while powers are typically shared. This model is characterized by the presence of distinct Executive and Legislative institutions with non-overlapping members, the disconnected election of the two institutions, lack of dependence between the institutions (no responsibility of the Executive to the Legislative), and a written constitution that assigns individual spheres of authority to each institution. It is only in this manner that discussing the relationship between "the Executive" and "the Legislative" is meaningful (King, 1975). Remember that institutions have a crucial role in influencing human interaction by establishing the rules and protocols the citizens must adhere to achieve their objectives. It is possible to encounter institutions regularly, regardless of the area of life (Arceneaux, 2017). The Legislative and Executive branches of government are important institutions in the governance

process. The separation of powers between these two branches helps to ensure that no one branch becomes too powerful and that the government remains accountable to the people.

Following the ideas of Montesquieu that there are three distinct functions of government, it is important to note that each branch of government does not exclusively perform one of these functions. All governmental structures have always performed multiple functions simultaneously, as the correlation between arrangement and duty is not simple (King, 1975). Meanwhile, the rule of law maintains that the government's exercise of power must be conditioned by law and that citizens must be protected from the arbitrary will of those in power. Moreover, the law safeguards our rights (Addink, 2019), and the rule of law is another important concept in the governance process. It ensures that the government's exercise of power must be conditioned by law and that citizens must be protected from the arbitrary will of those in power. The law also safeguards the constituent's rights.

There are differences between the types of state powers regarding good governance. According to Addink (2019), good governance can be broken down into three categories: principles of good legislation for the legislator, principles of good administration for the administration, and principles of good judicial procedures for the judiciary. Each branch of government has its own unique way of carrying out its duties. For example, legislatures often engage in public debate to arrive at a collective decision. To ensure an orderly debate and decision-making process, they have developed rules, which are often adopted by anyone wishing to participate in a debate/decision mode (King, 1975). Good governance is essential for the development and well-being of society. It is important to remember that there are different types of state powers, each with its own unique way of carrying out its duties. However, all three branches of government must work together to ensure that good governance is achieved.

Understanding the principles of good governance reveals the possibilities for each governmental institution, in its

unique way, to carry out its duties. As previously mentioned, these principles can be broken down into three categories: legislative, executive, and judicial power (Addink, 2019). And is relevant to this work to insist on the fact that each branch of government does not solely focus on one function. For instance, even though legislatures engage in public debates to make collective decisions, they do not monopolize rulemaking. Similarly, executives do not only apply rules, and judges do not exclusively adjudicate rules. In practice, it's almost impossible to differentiate between acts of rulemaking, rule application, and rule adjudication. The existing regulations application often involves working out new ones and acts of rule application are challenging to distinguish from acts of rule adjudication (King, 1975). This blurring of the lines between the different government functions can make it difficult to ensure good governance. However, it is important to remember that all three branches of government have a role, and this portrayal is in motion.

The concept of separation of powers is intrinsic in democratic liberal states. It involves keeping the legislator, executive, and judiciary distinct and not giving them excessive power. Additionally, as said before, most countries opt for a balance of powers instead of a strict separation of powers. This balance translates to a certain separation of state activities instead of institutions (Addink, 2019). Because these state activities are perceived differently by the population, the Executive branch appears not just as a part of the government but as the government itself because it is involved in various relationships sorts, such as the civil service, armed services, interest groups, courts, executives of other countries, and the people (King, 1975). Thus, the Executive branch is often seen as the most powerful branch of government. This is because it is responsible for implementing laws, enforcing regulations, and managing the armed forces. The executive branch also has a lot of contact with the public through its interactions with the civil service, interest groups, and the media.

Essential for democracy preservation is the balance of powers between the different branches of government. It helps to prevent a branch from becoming too powerful and

abusing its authority. It also ensures that the distinct government powers can check and balance each other, preventing any one branch from becoming too dominant. Properness, transparency, participation, effectiveness, accountability, and economic, social, and cultural human rights are all elements of good governance. These universal aspects have been accepted across cultures and are applicable through the frontiers because they are critical to good administration features. While other norms or differing terminologies might also be found in practice, those are the ones that will determine if the essential characters are present. As King (1975) notes, it's impossible to identify the structures if one cannot identify the functions in the first place. The rule of law and administrative law have a long common development in history, and the rule of law is now considered a well-ordered administrative law.

Administrative law is the body of law that governs the activities of executive branch agencies of government, including executive branch rulemaking, adjudication, and the enforcement of laws. Administrative law is considered a branch of public law. Addink (2019) reflects on two levels of development in the present idea of administrative law: objective legal structuring by law and subjective individual legal positions. Both degrees serve the task of understanding the rule of law. The first developmental level is due to the relationship between law and the state. In this stage, to limit the power of the government, the state is only permitted to intervene in specific circumstances that align with legal principles. The second level of the text is more subjective and focuses on individual legal positions. This includes constitutional rights and norms of proportionality; the individual is at the center of the administrative legal scope. Then, all the administrative law components have a strong individual aspect, and the regulation function must be balanced with individual rights.

Notwithstanding, good governance involves much more than just laws and rules. While these elements are important, they do not encompass what makes a government effective and fair. Viewing governmental action through the lens of

laws and rules alone can be a misperception (King, 1975). Rather, proper administration is more about decision-making, administrative discretionary powers, and judicial control. These principles ensure that government operates in a way that is transparent, participatory, accountable, and upholds economic, social, and cultural human rights. And ultimately, good governance is not just a norm for the government but a right that belongs to all citizens (Addink, 2019). It is the right to have a say in how their government is run, the right to hold their government accountable, and the right to access essential services.

The legislative capacity defining administration law has two domains, resource' and policymaking' capacity. Resource capacity pertains to the tangible materials and human capital acquired to carry out legislatures' core tasks. This includes recruiting expert staff to manage legislative and oversight duties. When well-equipped, legislatures can effectively prompt Executive power. Thus, compelling executive agents to tread more carefully. On the other hand, diminished legislative capacity often leads to the growth of Executive power in the face of interbranch conflict (Bolton & Thrower, 2021). Both domains of legislative capacity are part of good governance in an administrative task, by constructing administrative law and by executive constraint in the rule-constructed application.

In the administrative law realm, the Executive branch must be constrained through the citizens' civil rights protection against the government. The instrumental side of administrative law, which focuses on the legal tools employed with effectiveness by administrative authorities, is not an excuse for arbitrariness from these agents, and the rule must be applied without violence. So, compliance and enforcement of the law determine if the ruling is working as intended but is not sufficient, as revisions must be made if it is not. Congress has various nonpunitive means of checking up on government agencies, including regular reports and public hearings, which allow members of Congress to question and hear testimony from relevant parties. Typically, these hearings are part of a committee's work (Arceneaux, 2017) and can lead to the

embarrassment of the authority in the face of unreasonableness committed in acting.

Effective governance requires that each branch of government fulfills its functions while also ensuring that no branch oversteps its authority. This highlights the relationship between the branches and how far each can go in fulfilling its function.

The Executive branch in face of the Congress

Political institutions are highly influential in shaping interactions with a focus on power. Among these entities, the government holds legal authority, which means the right to act on behalf of all citizens under the law because, in democratic government, the law is enacted through popular consent (Arceneaux, 2017). The Legislative branch is responsible for granting this consent, as it is almost impossible to consult each citizen in a democratic regime. So, the legislature is an organization in charge of representing the people with no fixed or predetermined capacity, as its competence has varied substantially across Congress and state legislatures in both historical and contemporary eras (Bolton & Thrower, 2021). Moreover, it has been a popular tool for democratization as it holds the power to make laws, which means it can control the Executive branch of the government. In modern times, maintaining the government involves more than just establishing legal norms, therefore, the legislative regulates government expenses and appointments, oversees government decisions, and controls the discretion of the bureaucracy (Loewenberg, 2010). Consequently, there is an intrinsic relationship between these two branches, the Executive and Legislative act together in planning, doing, and controlling.

The institutional setting affects the costs and benefits of achieving any established goal; it determines the likelihood of success besides the behavior chosen to achieve a political ambition (Arceneaux, 2017). Furthermore, an institutional setting influences the institutional capacity, which refers to the organization's ability to carry out its core functions. For legislatures, these functions include representation, constituent services, legislation, and Executive branch

oversight. The supervision on the Governmental part includes crafting legislation that limits bureaucratic discretion, undermining arbitrary actions, and generating policy information required for these endeavors (Bolton & Thrower, 2021). In this sense, legislative capacity, through incentives and disincentives, impacts the actions of executive actors to hold them accountable effectively.

The executive constraint by legislative policymaking depends on access to reliable information independent of the Executive branch. While lawmakers do not disregard data from governmental bodies, they need the means to approach it through their information-generating and analytic capabilities (Bolton & Thrower, 2021). Based on this knowledge, the MOC can adopt a pro-executive or anti-executive stance, seeing themselves as defenders of congressional prerogatives against executive intrusion (King, 1975). A pro-executive or anti-executive attitude is the possibility of limiting the actions of the bodies. It does not mean acting oppositely but ensuring that public policies follow the planned course.

Executive Power has grown in various regions, from Moscow to Washington and Beijing to Ankara (Ishiyama, 2020). Unfortunately, this growth has led to a concerning trend of national legislatures losing their ability to check that power. Research has shown that the Legislative branch's capacity directly impacts its ability to produce ex-ante and ex-post constraints on the administrative government. When legislatures have ample resources and opportunities, they are better equipped to make policies limiting the Executive branch's discretion, including ex-post deployment of sanctions to ensure governmental bodies act legitimate. However, if the institutional capacity is undermined, their ability to perform according to their motivations is constrained, and oversight under the governmental branch becomes dysfunctional as the ex-ante and ex-post control mechanisms work together to restrict executives and cannot be easily substituted (Bolton & Thrower, 2021). The reason appeals to people's representatives being instrumentalized and not stifled by regulated norms to oversight properly.

On the other hand, dissatisfaction with democracy is increasing, and the most disliked institution are legislatures. The reasons for this dissatisfaction are directed at problems with democratic performance, including disgust with elected leaders' corruption, unhappiness with economic policies that continue to widen the gap between rich and poor, and anger with rulers for not responding to global problems like climate change or refugees. This frustration has led to the attraction of "strong men" who offer more straightforward solutions and an alternative to corrupt legislatures - energetic executive actions to quickly "solve" problems (Ishiyama, 2020). Therefore, another factor driving the growth of Executive power is the movement toward the globalization of public policy decisions, which has both domestic and international dimensions. Historically, arguments for executive dominance have been more persuasive regarding military and diplomatic matters where the nation needs to present a unified front. However, a series of issues have domestic and international implications, such as trade, monetary policy, access to natural resources, migration, the environment, and agriculture plans. Many political systems implicitly or explicitly grant their executives greater authority in foreign interactions, and the globalization of public policy issues has only increased the role of presidents (Mezey, 2020); since efficiency puts considerable weight on administrative bodies to make better decisions, if not oversight, Executive branch can be situated in a wide range of strengths without bounds.

The capacity has a role in the relationship between interbranch policy disagreement and legislative actions that limit Executive power, such as oversight and laws restricting discretion or ex-post and ex-ante activities necessary for its constraint (Bolton & Thrower, 2021). Not always do both branches agree on what is the better political action. Despite the diversity of instruments that Congress holds to control Executive movements, it is still difficult to prevent the centralization of power, especially considering the popular support received by the president. The increasingly intimate contact between leaders and citizens in a modern and often anarchic communication environment facilitates crowd

manipulation, opening the door to populist movements and leaders, who may threaten the foundation of representative democracy itself (Mezey, 2020). Thus, there is a thin line between control and the weight of the decision for the right path in government because influence on choice is a form of supervision. Nonetheless, the intensity of governmental actors imposing themselves can diminish the ability of legislatures to oversight.

In today's world, people's knowledge about politics and public policy is broadly influenced by the information they come across in the democratized communication environment available to everyone. This new technology has significantly impacted political campaigns and the governing style of political leaders. With direct and continuous contact with the public and supporters, sitting and aspiring chief executives are changing the interaction with the public, how they seek support for their policies, and how they choose to govern (Mezey, 2020). In this environment, policymaking and resource capacities are crucial for legislatures to function as high-capacity institutions (Bolton & Thrower, 2021) and the representatives are struggling to maintain this ability, disposing of all the instruments available.

In countries with a presidential or semi-presidential system, legislatures are particularly vulnerable. The elected president is often seen as the central figure in the country's politics and is expected to deal with the nation's challenges. As a result, other public officials, and political leaders, particularly legislators, may be marginalized or overlooked (Mezey, 2020). However, this is not always the case considering that when legislative capacity is high executive bodies are more likely to align with the legislature's preferences. This can lead to constraints and oversight on Executive Power to prevent unilateral actions. The legislature's degree of presidential control or gubernatorial prerogatives can vary widely, and separation of powers does not guarantee executive restraint (Bolton & Thrower, 2021) or a broad performance of legislative power. A balanced branch's conduct is difficult to achieve.

The single leader in presidential systems has the emphasis and holds the power of the nation. While the president may choose to seek advice from others or delegate responsibilities, they are ultimately the one who makes all executive decisions. Unlike in other systems, they do not need to conduct a vote among their advisors or cabinet members before acting (Mezey, 2020). Therefore, executives operate differently. They tend to keep their debates private and lack formal decision rules. The qualifications of their personnel may also vary, and their work primarily revolves around papers, files, minutes, telephone calls, and committee meetings (King, 1975). Although they tend to possess more technical expertise, that is not necessarily true when political preferences dominate the nomination process.

The Executive action's transparency lack mitigates Congress's ability to investigate and publicize governmental violations, requiring access to relevant information and resources. Establishing constraints that limit unilateralism is fundamental for separation of powers politics (Bolton & Thrower, 2021) and especially important as national governments continue to expand their role in citizens' lives, increasing the size and strength of bureaucracies. Due to the vague character of laws, bureaucratic experts can fill in the specifics, leading to expanded Executive Power. Maintaining a balance of power between the branches of government is crucial to prevent abuses (Mezey, 2020) and sometimes requires that the law's vague nature is diminished.

Despite the possibility of filling the vague meaning of laws, many studies have shown that Executive Power is not unchecked, and literature suggests that the legislature plays a significant role in confining executives, even when their goals are different (Bolton & Thrower, 2021). This role is not a simple task, considering that administrative bodies tend to conduct their business behind closed doors and are not always forthcoming with information (King, 1975). In this sense, control by legislation is more viable than trying to supervise the Executive's actions, albeit not the most effective way of doing it.

In the realm of legislative capacity, the first domain is the capacity for policymaking. This refers to the legislature's ability to shape policy within a political system. By influencing policy development and implementation, the legislature can play a crucial role in constraining the Executive branch through statutory and non-statutory means. The institutional rules and norms that govern legislative power within a political system contribute to policymaking capacity (Bolton & Thrower, 2021). Regardless of this ability to make public policy, as the administration has grown, there has been a push to enhance the legislature's oversight role. This includes recommendations for more specialized staff and a more structured committee system to develop and maintain the policy expertise necessary to control the bureaucracy. Even with these measures in place, effective oversight is still a challenge. Legislators are typically policy generalists with limited proficiency in specific areas, while bureaucrats are subject matter experts. Despite their best efforts, legislators struggle to match the policy expertise within the Executive branch (Mezey, 2020). Thus, there is a tendency to appeal to rules when constraining governmental bodies.

The check and balance system remains weakened in these circumstances (King, 1975). While legislative bodies answer for all matters that impact society and are composed of generalists, administrative agencies focus on policy areas and have numerous employees with specialized know-how. With access to a large amount of information and resource databases within the Executive branch, the president can use these advantages as policy instruments to promote his interests (Bolton & Thrower, 2021). The representatives are responsible for indicating the north and supervising the search for this north carried out by the Executive Power. However, seeing itself unable to predict the course taken by the administrative agents, it tries to influence the path taken by tightening the legislation, making its provisions more concrete, and taking part in the governmental role of the Executive for itself.

Another difficulty is related to the procedures performed. It is easy to characterize the legislature's way of acting:

holding debates, proposing resolutions, etc. It is also easy to describe the judicial mode: the witnesses hearing, the judgment of cases, etc. However, how the Executive acts is not easy to perceive. It ends up being portrayed by exclusion, saying that executive procedure is what legislative and judicial procedures are not (King, 1975). Remarkably, administrative bodies have sufficient institutional capacity to pursue their preferences through these and other unilateral directives. While such guidelines can be expensive to write, in terms of time, policy expertise, and coordination across multiple agencies, the Executive branch retains sufficient resources to overcome these internal costs (Bolton & Thrower, 2021). Thus, saying when the Legislative or the Judiciary went beyond their functions is relatively easy, while determining whether governmental agencies acted within their limits is a complex task.

The emergence of ideas and institutional developments are closely intertwined, with theories of separation of powers being more normative than empirical, despite having originated as a response to practical circumstances (King, 1975). Nevertheless, in Congress's absence of expertise, other political actors like the President and Executive branch bodies may take advantage of this power vacuum to create policies that serve their interests. The impact of legislative capacity is not limited to congressional outputs but extends throughout a government founded on the principle of separate but shared powers. According to Bolton & Thrower (2021), legislative capacity is the fundamental basis of power distribution in such a system, serving as a critical limit to the spread of the governmental executive function throughout the government.

Additional protection must be put into practice to maintain the constitutional separation of powers and prevent lawmaking authority from being outsourced to others. This protection should be based on understanding what constitutes "legislative" power, which cannot be given to others even if connected to another assignment (Cass, 2017). If state bureaucracies have more expertise than their legislative counterparts and gubernatorial offices are often staffed by highly professional individuals, the offices and agencies from

the Executive branch are more capable of crafting directives that can change policies in beneficial ways (Bolton & Thrower, 2021). On the side, Congress is more qualified to choose the correct north for the governmental apparatus in saying what kind of politics is necessary for the country to become what the people want the nation to develop into.

Although the Executive may be more prepared to make some decisions of a technical nature, this does not diminish the role of the legislature in making public policies. The most plausible explanation of the modern division of governmental structure is that each branch of government has a specific function and procedure. However, the historical/normative explanation suggests that legislative and judicial institutions broke off from the central core of government over time, while executives were already there. The Executive does not need to be explained since it is the remaining part of government when courts and legislatures are removed (King, 1975). Notwithstanding, the categorization of activities alone is not sufficient. It is also necessary to determine whether the rule at issue asks an entity other than Congress to make policy choices of major (Cass, 2017). The difficulty lies in limiting the role of representatives and the role of the executive. Who should have what?

Furthermore, when it comes to politics, the power to act according to the dictates of its reasoning and conscience within general legal principles plays a crucial role in the separation of powers. Discretion refers to the freedom an executive actor, such as the President or an agency, has in policy implementation. This freedom is based on the level of authority delegated by Congress and the limitations placed on the use of that authority, as explained by Bolton & Thrower (2021). On the other hand, Congress has a solid incentive to delegate policymaking authority to the Executive branch. Congress is a generalist institution that creates approaches to solve a societal issue in every possible facet of governance because legislators and their staff lack the necessary information to craft detailed policies in every area. This is particularly true regarding understanding how their policy choices translate into actual policy outcomes. So, as

legislatures and judiciatures are specialized firms, and executives are conglomerates, there are different roles and each government branch's responsibilities to ensure a fair and effective political system (King, 1975). The problem regards defining an application as an approach to solving an issue. As, in principle, Congress has all the competence, determining what to give up to Executives can be seen as a power loss.

Congress often delegates authority to specialized Executive branch agencies to reduce uncertainty and ensure effective policies; however, this can be costly for Congress, as executives may end up implementing procedures in ways that go against legislative preferences (Bolton & Thrower, 2021). The solution can be the delegation doctrine realignment to preserve the constitutional structure; this would focus on the nature of the authority granted and whether it fits within the functions constitutionally assigned to that branch. By doing so, separation of powers protections can be reinvigorated (Cass, 2017). The constitutional legislative duty is fixed on acting according to the vision for the community and the adoption of its goals and objectives. The executive constitutional function is to perform according to the dictates of its reasoning and conscience within these goals and objectives.

There are different ways to Congress ensure that bureaucracy does not become unmanageable; in this view, "delegation" is a combination of giving the Executive body the power to do things and then making sure that they do not go too far. Thus, the capacity amount an administration gets depends on what Congress wants it to do and how much it allows it to do (Bolton & Thrower, 2021). When the government has resource control, giving rules might overlap with how it can regulate society. But when concerning assigning tasks, different levels of importance and regulatory power need to be considered (Cass, 2017). In the transfer price system, the legislative could precise the structure, as in Brazil's case demonstrated before, or it could delegate the regulatory power in assuring that the final transaction value should be comparable to the price between unrelated entities.

These are different levels of importance and regulatory capacity in consideration.

The Executive branch has a collection of tasks that cannot be deduced solely from the title but require an explanation of its past and a detailed listing; because the terms "rule application" or "execution" doesn't quite capture the essence of what executives do; the lack of preciseness accrues from executives performing functions that cannot be easily summed up in a single term (King, 1975). Then, the issue is distinguishing between general rules that apply to society as a whole and specific rules to certain groups or settings. Apropos of the latter, the appropriate should be to assign determinations to executive or judicial officers, as in situations where the government has traditionally given them such responsibility (Cass, 2017); in as much as with the responsibility comes the duty to be transparent and impartial, making control possible.

As Executive bodies have technical expertise regarding the regulatory authority, and not many legislators have the professional knowledge that would allow them to create effective regulations, the administrative authority must be delegated to these bodies when policy issues are highly complex; the administrative agencies have enough knowledge to deal with the complexity and tend to make regulatory decisions following the course of action adopted by the government without congressional intervention (Lee, 2016); therefore, a general administrative law defines the activity line focusing on decision-making and legal certainty for citizens and organizations.

The administration applies general rules to specific cases, but when regulations are unclear, the administration gains discretionary power; choices regarding discretionary power are made by prescribing and balancing the interests involved. As a result, the government acts as an intermediary between conflicting interests, and if an administrative order is correctly made, the involved parties will likely accept the outcome (Addink, 2019); likewise, regulatory decisions must be guided by political values such as efficiency, effectiveness, and equity. However, politics tends to determine policies

rather than political values, and only through oversight can the legislature ensure that executive bodies see values as a guide (Lee, 2016). The representatives do not resolve the question of delivering power retaining competence that should be delegated but controlling the appliance of action line decided by the MOCs.

The Executive is better equipped to decide technical and specific issues related to public policy. However, Congress controls the Executive's actions when making public policy and oversees the integrated policy. Each power has its well-determined function. Therefore, good governance cannot be achieved if one power claims a role that does not belong to it out of fear of the other's excessive actions.

Brazil's Parliamentary Competence

The Brazilian political system is complex, combining a presidential system, federalism, proportional electoral system, and multi-partisanship. The largest party cannot obtain a majority in the Legislative branch, so the president must build a multi-partisan legislative coalition to support their government program. This creates party fragmentation, which weakens citizens' capacity to identify parties and their position relative to the government. Additionally, the feudal elements in Brazil have continually benefited from federalism. Still, lately, nationalistic capitalism on the North American plan has tended to replace feudalism with a kind of laissez-faire, which appears to neutralize the landlords' advantages in federalism (Riker, 1975); the regional groups that always remained in power seem to have lost some of their strength. Despite the extreme poverty and political apathy of the bulk of the population, occasionally, there is a sympathetic government. However, without widespread concern, the prosperous classes, especially landlords, manage state governments to their advantage (Bernardes, Leston-Bandeira & de João Braga, 2018a). Politics remains distant from the population; even with mandatory voting, there is no concrete involvement of the people in decisions taken within the scope of public policies.

In Latin America, legislators cannot remove presidents they do not like and do not have the means to create their legislative proposals; this makes them reactive rather than proactive or originaive ([Morgenstern, 2002](#)); furthermore, politicians are primarily focused on patronage rather than policy, which gives the government a lot of leeway in determining policy content; because when focused on sustenance, politicians are typically not concerned with issues that don't provide them with specific benefits, such as monetary policy, foreign policy, and general tax rules. Governments can even buy support by distributing "pork" despite reducing future patronage. Many politicians are willing to sacrifice long-term sustenance streams for short-term benefits, making legislative deliberations less impactful on policy output. For example, Brazilian presidents have won support for deregulation and privatization by offering immediate handouts. In short, rational choice theory suggests that when politics is centered around patronage, legislative deliberations cannot fully account for the substance of policy outputs ([Weyland, 2002](#)). In this sense, understanding how a public policy is decided in the Brazilian parliament does not only account for issues of effectiveness or power but also influence and the possibility of gain for MOCs.

It's commonly acknowledged in Brazilian politics that pork-barrel programs and control over appointive jobs are essential to legislative majorities. Every critical piece of legislation seems accompanied by grants being handed out and party loyalists being appointed. Although Brazil's democratic presidents have a lot of formal and informal power, they still face many difficulties in getting their agendas through the legislature. Some proposals don't even make it to Congress, and others fail to come to a vote. Some bids get stuck in committees. And even if a proposal survives the legislative process, it's often changed significantly and comes with pork-barrel side payments ([Ames, 2002](#)). Thus, how the regulatory delegation of government actions is carried out must account for what the MOCs will gain from it, which forces will dispute the attention of congressperson.

Throughout its history, Brazil has struggled to establish a stable and effective democracy. While some representative practices are in place, both in the liberal and participant senses, clientelism and patrimonialism remain deeply entrenched in the country's political culture. As a result, institutions that remain stable in format but continue to grow over time - employing more people and spending more money - are consistent with the low democratic response dynamics, technocratic insulation, clientelism, and patrimonialism that have plagued Brazil's political system (De João Braga, Sathler & Miranda., 2018). Unfortunately, elections have often functioned more as a means of social control than a democratic instrument for forming representative bodies. Rather than performing in the name of the Brazilian people in all their diversity, the Legislative branch has often been used to legitimize the power of different elite segments, revealing a more conservative profile than that of society (Pinto, 2018). Brazil needs to continue to reform its political system in order to address the challenges of clientelism and patrimonialism. This could include measures such as campaign finance reform, term limits, and the strengthening of independent oversight bodies.

As for Brazil's political system, it is a presidential system where the terms for all roles are four years, except for senators who serve for eight years (Bernardes et al., 2018a). The presidential system has been in place in the country since the proclamation of the republic on November 15, 1989. However, the enactment of the current Federal Constitution brought to light important aspects of how politics is practiced in the country today.

Politics in Brazil today

In Brazil, the Legislative branch's role has been relatively secondary compared to that of the Executive in defining public policies in the country. This is due, in part, to the more conservative profile of Congress and the institutional arrangement that has been maintained. Presidents have been given a more prominent role in public policymaking, with legislatures either collaborating or sabotaging the Executive's initiatives (Pinto, 2018). Additionally, Brazil's extensive

constitution, with more than 350 articles and numerous amendments, has resulted in many laws with minutely detailed provisions, leaving little room for interpretation or discretionary power (Schneider & de Marques 2016). Thus, the President decides the direction the government is taking and negotiates that direction with Congress, implementing the policy by its ideological bias and the possibilities of negotiation made directly with the MOCs.

The Executive has had a critical influence on public policies with little to no involvement from the Legislature throughout Brazilian political history. Notwithstanding, the return to democracy in 1988 brought more importance to Congress in the public policy-making process less centralized while still giving the Executive branch a leading role (Pinto, 2018). As a result, there have been challenges during constitutional and infra-constitutional changes, with new proposals from the Legislature that change the public policy initially present in the president's proposals, modifying the governmental action features. Additionally, a collaborative articulation between the Legislative and Executive branches can be observed, leading to incremental advances in relevant matters (Gomes & Martins, 2016). Executive actions have become more restrained. To act, it must count on the support of the MOCs, which requires an exchange of favors. In any case, the role of control to be performed by the Legislative Power becomes mitigated, accounting that the transaction is made in the face of "favors" rather than better public policies.

The Brazilian National Congress has been bicameral since the enactment of the first Constitution in 1824. The Federal Senate was the prevailing house since it boasted more prerogatives, with more influential politicians, during the Empire and the Republic's beginning. In the Empire, the division of the legislative houses was inspired by the English template of one chamber for the people in general and another for noblemen. During the Republic, following inspiration from the United States, the Federal Senate started representing the states of the Federation (Bernardes *et al.*, 2018a). Nowadays, the Chamber of Deputies developed into

the initiating house of the legislative process, becoming more prominent in the Brazilian political scene.

Therefore, Brazil has a bicameral legislature, The National Congress, composed of the Chamber of Deputies and the Federal Senate. The National Congress has the prerogative of making laws and every accounting oversight, financial and budgetary operation regarding the Union's money and properties. Both houses have congressional representatives elected every four years to form a new legislature and stage important debates and nationwide decisions, voting on bills, constitutional amendment proposals, the Union's budget, and international agreements. While the Chamber of Deputies has 513 deputies, the Federal Senate has 81 senators, and the latter is expected to be a more reflexive body, like other upper legislative houses. As a result, most of the Brazilian legislative debate takes place in the Chamber of Deputies, not only because the Lower House has more representatives but also because bills proposed by the Executive branch are first voted on by the Lower House (Schneider & de Marques 2016), including when voting on Provisional Measures.

The 1988 Constitution maintained the constitutional innovations introduced by the military to ensure that the Executive had more power in the legislative process, with resources available to party leaders expanded, helping them discipline their benches. The parties, not individual MOCs, are the primary unit to structure legislative works, despite the potential issues that electoral legislation can cause for political parties (Figueiredo & Limongi, 1999); hence, the Executive branch utilizes the tools at its disposal to suggest the majority of legal output, particularly at the standard level, catering to the requirements of the country's voters (taking into account the president's electoral affiliations) and in keeping with the Constitutional regulatory boundaries (Gomes, 2013). It is not an easy task, as the balance of the structure keeps the strength to act with the Executive and the power to stop action with the Legislative.

President has a range of powers granted by the 1988 Constitution, including the ability to issue partial and total vetoes over bills, initiate legislation in many policy areas, and

appoint and dismiss cabinet ministers. Additionally, the Executive branch can adopt Provisional Measures (PM) with an immediate force of law. Although these are meant to be used only for urgent and relevant matters, PMs have developed into the president's most preferred policy-making instrument, especially when implementing economic policy (Amorim, 2000). It's worth noting that the president's valuable power lies in editing these PMs because of their immediate validity, even though they must be reviewed by the National Congress (Gomes & Martins, 2016). The PMs are the possibility for the Executive act in the short term with a tool that instigates Congress to move, as the law is already valid. The other rule types depend on a more prominent movement in Congress, which is not always possible.

The Brazilian Congress

In a presidential regime, the Executive Branch is elected independently from the Legislative Branch. This means that the Executive doesn't require the formal support of Congress to stay in power. However, the Legislative Branch has a fixed term and can't be dissolved by the President's acts (Bernardes *et al.*, 2018a). In Brazil, the deputies are elected to represent the people through a proportional electoral system, while senators represent states and the Federal District through a majority principle. The national electorate directly elects the President of the Republic and exercises the Executive branch, assisted by Ministers of State, who are appointed (Gomes, 2013). Although each power has its competence, the MOCs and the President work together, as the government needs the law to enact its public policies.

The role of Congress and elections in politics and policymaking is not as significant in Latin America as in the United States. While democratization has given more influence on Congresses, the Executive still holds the primary position in policymaking. The government initiates almost all major policy decisions, and ministerial officials often work with interest groups to design, formulate, and modify bills (Weyland, 2002). This contrasts with the Americanist assumption that Congress plays a central role in politics and policymaking. So, it is essential to remember that Congress

has always had a secondary position in Latin American politics, with the center of power being the Executive branch (De João Braga *et al.*, 2018). This contrast changed after the 1988 Constitution in Brazil, with the Legislature gaining more prominence in the political scene. However, this process is ongoing, so MOCs and the Executive are vying for space to enforce their ideologies.

As said before, the Brazilian Congress has been described as reactive to the President's agenda powers when formulating public policy. It's also widely agreed upon that the ability to implement a government agenda in Brazil hinges on the President's strategic decisions to form a coalition by distributing positions in the ministries to representatives of parties with seats in the legislative houses. This is done to ensure the necessary majorities for the approval of the agenda, which characterizes the coalition presidential system (Gomes, 2013). Generally, these legislatures are classified as "reactive" on policy-making power instead of "proactive." Thus, while they rarely initiate legislation, they often negotiate over policy issues behind the scenes and veto or amend executive initiatives (Morgenstern, 2002). When a congressperson makes amendments to a law that is already in effect during a PM, it can greatly increase the chances of the Executive branch validating the changes. This is because the President is less likely to veto a law that is already in place and has been modified by a vote. This negotiation through amendments is a powerful tool for the MOCs.

"Governismo" is a term used in Brazilian politics to describe the degree of loyalty of a politician or political party to the government and can explain the amendments 'use by MOCs. It is calculated based on the number of times a politician or political party votes in line with the government's position. The higher the number of votes in line with the government, the higher the "governismo" score. Therefore, the term is often used to describe the Brazilian president's and Congress's relationship. A high "governismo" score indicates that the president has strong support in Congress and can pass legislation more easily. A low "governismo" score means that the president has weak support in Congress and

may struggle to pass legislation (Samuels, 2002). The literature of legislative studies has sought to understand and criticize the impact of "governismo" on democracy in Brazil, particularly in terms of power-sharing, public agenda development, and dialogue between politicians and society, it impacts the quality of democracy in Brazil (Bernardes *et al.*, 2018a). The degree of "governismo" can also play a role in how presidential proposals fare in Congress (Ames, 2002). Overall, "governismo" is an important concept in Brazilian politics. It can be used to understand the relationship between the president and Congress, the level of democracy in Brazil, and how presidential proposals fare in Congress.

The legislative careers in Brazil typically involve seeking better opportunities in the Executive, and the Legislative branch serves as a preparatory instance or support for other possibilities. As Congress is not the ultimate destination of a political career, there is a lower incentive for its institutional strengthening, as De João Braga *et al.*, (2018) noted. Furthermore, this search for opportunities aspect of executive-legislative relations in Latin America allows the president to build majorities to support policy initiatives (Amorim, 2000); ultimately influencing MOCs to act in ways that minimize future risks from their decisions on public policies, resulting in the production of policies of particular interest and broader interest, as Gomes (2013) discussed. Then, politicians in Brazil are often motivated by a desire to advance their careers and interests, which can lead to policies designed to benefit specific interest groups rather than the broader public.

Although in some respects, the MOC's behavior is straightforward, it is difficult to categorize the Brazilian legislature due to the diverse nature of its members. While some have fixed ambitions, others are closely tied to state politicians and seek future jobs in state governments. The legislature is known for its fractious nature, with some presidents being able to build working majorities while others struggle to cobble together support. The electoral system has also contributed to the formation of factious parties, which have favored individual legislators over policy compromises among unified parties. This has led to a legislature between

recalcitrant and venal but still functional (Morgenstern, 2002). Notwithstanding, the MOCs seek to expand their political power and reduce future risks, with the first objective aimed at favoring re-election or a political career in the Executive or Legislative at other levels of the federation. Despite the existence of distributive behavior, the congresspersons also consider the future effects that the policies adopted in the present would have on the public (Gomes, 2013). Accordingly, even with their different natures, MOCs seek to expand their political power by favoring re-election or a political career in the executive or legislative at other levels of the federation, which involves supporting policies that are popular with their constituents or that are likely to generate positive media coverage.

Then, the assumption that Congressional politicians in Latin America are solely focused on their reelection is not always true. In Brazil, many politicians view Congress as a stepping stone to more highly prized executive positions (Weyland, 2002). Moreover, it seems that both houses of Congress, the Chamber of Deputies, and the Senate, have been primarily focused on expanding the privileges of their members rather than defining public policies (Pinto, 2018). In recent years, this attention on expanding privileges has led to some scandals due to increased transparency and, consequently, dissemination of information.

The phenomenon of a significant focus on expanding the privileges of Brazilian Congress members is related to several factors. One of these factors is the country's lack of representativeness of congresspersons. The representativeness absence in Brazil results from a fundamental problem related to democracy and accountability. As a country with a complex political history that has experienced several institutional ruptures and periods of suppression of representative democracy, it has a Chamber of Deputies that is a product of this process; it faces the fragility of the partisan system and democratic values and practices. Regardless, the institution seeks to become a significant player in the political system, especially in political communication actions (Bernardes, Leston-Bandeira & de João Braga, 2018b). That is why the

specialized literature affirms that the Brazilian Legislative branch is often perceived as having a mere reactive or confirming role, in contrast to the Executive branch, which has a wide range of power to initiate legislation or influence the legislative process (Gomes & Martins, 2016). The degree of skepticism among the public about the ability of MOCs to represent their interests effectively led to an increased liability on the president's role in improving the life quality of the citizens.

Despite the lack of representativeness and its fragmented nature, the Brazilian Congress has an essential role in defining the direction of public policies in the country; because the entity performs as a policy maker (in the transforming legislative role) and as a political communicator with citizens (in the legislative arena) (Polsby, 1975); achieving these two functions counts with the performance of the internal organization of the Legislative Power, which is fundamental in Brazil due to the size of these structures and their role in the dynamics of the activities of the Legislative (Bernardes *et al.*, 2018b). The double character does not help with how citizens perceive the forces responsible for governing the country because the design of the Brazilian Congress, with a collegiate directive body and dispersion in several committees, combined with a proportional electoral system (and a multiparty background - functioning during the democratic periods since 1945), hinders this awareness, as prerogatives and responsibilities are diffused among different bodies, parties, and congresspersons. This lack of identification is the opposite of what is expected of an arena legislative branch (De João Braga *et al.*, 2018); notwithstanding, the combination of a multiparty system, coalition politics, the committee system, and individualistic tendencies contributes to the diffusion of prerogatives and responsibilities in the Brazilian Congress. This diffusion can undermine the formation of a clear and identifiable legislative arena, hindering the effective functioning of the Legislative branch.

The Brazilian Congress, regardless of having characteristics of both a transformative parliament and an arena-type

parliament, suffers from the distortion of its prerogatives, lack of representativeness, and patrimonialism inherent in Brazilian politics. In this sense, now it is necessary to analyze how this institution relates to the Executive branch to define the limits of its competence regarding the public policies it formulates.

The relationship between the Brazilian Executive and Legislative branches

In Brazil, Congress uses four types of interaction between powers to produce laws under the coalition presidential system. These interactions involve cooperation, government coalition leadership, legislative leadership, and stalemate. The level of conflict between actors and their leadership for policy approval varies depending on the type of interaction (Gomes, 2013). On the other side, the Executive has the power to dominate the legislative process due to their agenda power, and the Legislative Power is highly centralized with rules distributing MOC's rights based on party principles. This institutional framework allows the president to induce cooperation from congresspersons who do not pursue particularistic interests and understand that voting with discipline is the best strategy for obtaining resources for electoral returns (Figueiredo & Limongi, 1999). Therefore, most of the time, using the institutional framework of the highly centralized Legislative Power in Brazil, the president can persuade congresspersons who do not pursue particularistic interests to cooperate, provoking partnership, or even leading. In other moments, when the Executive is not able to use its power to dominate, it is subjugated under the Congress leading, or can be freeze in a stalemate.

There are situations where no clear leadership from any of the powers, and the level of conflict is low; the attention is on maintaining administrative routine and already established policies, particularly those where distributive competition is not so fierce; however, there is also a need for prompt action to ensure the general concern of society, such as responding to natural catastrophes. In this environment, matters of mutual interest may require bargaining for approval (Gomes, 2013) as power has been decentralized because of the

Legislative, Judiciary, and subnational levels of government strengthening, as well as total freedom to organize political parties (Pinto, 2018), so the president needs to build alliances with multiple parties to form a majority and govern effectively, without the freeze by the stalemate.

Therefore, today, in Brazil, the presidential system is like the parliamentary system in that a government coalition is formed, headed by the president of the Republic, and this coalition, elected regardless of their party, supports the legislative presidential agenda and exerts ministry (the Presidential Office) (Bernardes *et al.*, 2018a). The diffusion of power and responsibilities among multiple parties in a government coalition presidential system can result in a lack of clear leadership, a focus on administrative routine, challenges in prompt action, and the need for bargaining and compromise. These characteristics align with maintaining established policies and addressing matters of general concern or mutual interest.

The means of legislative initiative and acceleration of the legislative process are significant ways for the Executive branch to define public policies (Gomes & Martins, 2016). Accordingly, in the Brazilian case, in the context of a coalition presidential system, the MOC rationale for resolving individual and institutional (systemic) conflicts of interest in interactions with other actors (in the various decision-making bodies of Congress) is influenced with greater intensity by the coalition signals of government, mediated by the leadership of political parties (Gomes, 2013). Brazil's Political parties often form partnerships to gain a majority and establish a governing coalition. These collaborations are essential for passing legislation and implementing policies effectively. Within these coalitions, political parties negotiate and make collective decisions regarding their positions on various issues. Therefore, the leadership of political parties plays a crucial role in mediating these negotiations and maintaining party discipline.

The formation of government mutual effort is generally incorporated in the electoral coalition, as decisions supported by the majority of Congress are required. This demands

nationwide results from the Executive but also encourages results of interest to specific groups to obtain parliamentary support when the support base is not ideological (Gomes, 2013). That support occurs because elections are still controlled by economic power in Brazil, which has compromised representation. The concentration of election campaign financing in the hands of ever-fewer companies is increasing at the same frantic pace of cost increase. Between 2002 and 2010, there was an astonishing 600 per cent increase in the cost of electoral campaigns. In the 2010 elections, 1 per cent of donors contributed 61 per cent. A revealing piece of data indicates that the contributions were made by a small group corresponding to 0.5 per cent of Brazilian companies. The relation between the financing of election campaigns and the election result is quite clear: among the 594 members of Congress (513 deputies and 81 senators) elected in 2010, 273 are businesspersons, 160 are large farmers, and 91 are representatives of workers (Pinto, 2018). Moreover, economic power can influence elections through media ownership, patronage practices, and barriers to political participation. Addressing these challenges is crucial for strengthening democratic representation in Brazil.

After the 2016 election, donations were prohibited in Brazil, and the cost of electoral campaigns was reduced; according to Reis & Eduardo (2019), considering the figures for that year, the problem of economic inequality in the electoral race does not seem to have been resolved. The two reasons are the weight of self-financing among candidates, which can make candidates richer in advantages, and the indications that the practice of the second cash account has been expanded, which puts in check the effectiveness of the reform.

As shown before, the Brazilian political system is unique as it combines a presidential system, federalism, a proportional electoral system for the lower chamber, and a multipartisan ship. Nonetheless, the largest party can never obtain a majority in the Legislative branch, meaning the president must build a multipartisan legislative coalition to support their government program. This leads to a significant number

of parties, which causes party fragmentation and weakens citizens' capacity to identify parties and their position relative to the government (Bernardes *et al.*, 2018a). Although the accommodation of multiple parties has helped to some extent, the political arrangement is still complex and fragmented, which makes it difficult to govern effectively (Pinto, 2018). When parliamentarians consider resolving conflicts of interest, they count on the signals and positions conveyed by their respective party leadership within the coalition. The party leadership acts as a central authority, providing guidance and setting the party members' direction in decision-making processes. This influence is particularly significant when the government, composed of the coalition parties, has a solid majority in Congress.

As MOCs do not allow, the Legislative Power does not hinder the government's ability to act; the legislature does present some problems and has not been performing satisfactorily, but it still provides normative guidelines and strategic means for solving national problems. The entity retains enough power to have the final say on matters, especially constitutional ones (Figueiredo & Limongi, 1999), as most public policies are "institutionalized." Notwithstanding, exceptional legislative powers in the hands of the Executive, such as the PM, can lead to cooperation between the two forces. The legislative transmission of authority is conditional, and Congress does not relinquish its original capacity because it is up to them to decide on the continuity of the transfer (Gomes, 2013). Besides, the Brazilian Constitution limits the scope of matters that can be addressed through PMs. They can only be issued in cases of urgency and relevance, such as in situations that require immediate action to address unforeseen circumstances or crises. Matters such as those relating to fundamental rights, tax increases, or electoral regulations are excluded from the scope of PMs. By establishing these conditions and limitations, the Brazilian Constitution ensures that Congress retains its original capacity as the primary legislative body. It maintains the power to review, amend, or reject PMs, providing a system of

checks and balances between the Executive and Legislative branches.

The constitutional system of checks and balances exists, though the Brazilian legislative body is extensive and costly, performing representation and governability activities at a mediocre level of effectiveness (De João Braga *et al.*, 2018). In this way, the present structure upholds the longstanding custom of a powerful federal Executive and the tendency towards centralization in Brazilian politics. Effective governance would be ensured by granting the Executive substantial institutional flexibility to steer the agenda and pass timely laws to tackle economic and social challenges, with support from the Legislative branch. This support would come primarily through the involvement of party leaders and decision-making coordinators in Congress. Nevertheless, the Executive's newfound flexibility in the democratic era would be constrained by the possibility of the Legislative branch overseeing the President's actions (Gomes, 2013). Therefore, while efforts have been made to promote greater decentralization and strengthen regional autonomy, the legacy of a powerful federal Executive and the tendency toward centralization continue to shape Brazilian politics. Balancing central authority with effective checks and balances, promoting decentralization, and strengthening democratic institutions remain ongoing challenges in Brazil's political system.

The success of delegation largely depends on the tools available to the Legislative to prevent the Executive from misusing the powers delegated to it for its benefit, vis-à-vis the control constraints illegal gains from the delegation (Figueiredo & Limongi, 1999). The oversight will not stop governance because the system is designed to provide the Executive with the necessary conditions for constructing the machinery for a good administration in a coalition presidential system while ensuring that the Legislative retains sufficient power to approve matters, especially constitutional ones. This is particularly relevant given that most public policies are now “constitutionalized” (Gomes, 2013). Besides, the Legislative branch, particularly Congress, has the power to

conduct oversight and investigations into the actions of the Executive. Parliamentary committees and commissions can be established to examine specific issues, summon government officials for questioning, and request documents and information. On the other side, the Legislative branch has the authority to approve or reject laws proposed by the Executive. This includes reviewing bills, introducing amendments, and debating their content. By exercising this power, the Legislative branch can shape legislation, prevent the passage of laws that may be detrimental or unconstitutional, and ensure that the Executive does not abuse its delegated powers. The Federal Senate must confirm appointments made by the Executive, such as ministers, ambassadors, and members of regulatory agencies. This confirmation process is a scrutiny of the qualifications and integrity of the nominees, preventing the Executive from appointing individuals who may misuse their powers or engage in illegal activities. Other ruling devices are budgetary control, as the Legislative branch plays a crucial role in approving the budget and overseeing public spending; impeachment proceedings, which can be used in cases of misconduct or abuse of power; and judicial review, as the Judicial branch, particularly the Supreme Court, plays a crucial role in interpreting the Constitution and reviewing the legality of actions taken by the Executive.

The way in which the Brazilian parliament operates is unique, but it allows for a partnership between the Legislative and Executive branches to promote effective governance. This partnership does not require the Executive Branch to relinquish its inherent powers. Instead, it would entail the Executive handling technical regulations while the Legislative branch maintains oversight and regulatory checks.

Summary

Chapter 2 uses a literature review to demonstrate that representatives may not always be able to adequately address all issues, particularly those that involve technical expertise and intricate solutions that may not be suitable for public policy decisions made by Congress. In such cases, executive

agents are better equipped to make informed decisions on technical matters related to public policy. In parallel, Congress maintains control over the Executive's actions when making public policy and oversees the integration of policies. Each branch has its own defined function, and effective governance cannot be achieved if either branch encroaches on the other's role out of fear of excessive actions. The Brazilian Parliament operates uniquely, but it allows for a partnership between the Legislative and Executive branches to promote effective governance. This partnership does not require the Executive to relinquish its inherent powers but rather involves the Executive handling technical regulations while the Legislative branch maintains oversight and regulatory checks.

Chapter 3 describes and presents the research methodology deployed for this research study. Chapter 4 sets out the analysis and presents the results of this research study. Finally, Chapter 5 presents this research's summary, conclusions, and implications.

3

Methodology

Like the transfer price, several other technical matters beyond common sense go daily to Congress and must be dealt with so as not to hinder either the Executive branch bodies or the citizens in applying the law. The second chapter of this thesis demonstrated that the theory supports the idea that Congress, particularly the Brazilian Congress, is not the best institution to deal with technical matters. This chapter intends to establish the methodology with which the research was carried out, attempting to verify whether the Brazilian Congress voted on other technical issues, in this case, related to tax benefits. In addition, in the case of technical matters, an attempt was made to find out the reasons that compelled the Legislative Power to modify.

First was used a descriptive statistic to categorize the entire sample based on their fundamental characteristics. As developed by Thomas (2021), investigating, it is possible to gather a large amount of data that needs to be presented in a clear and accurate format for easy understanding. To summarize the data, it is possible to use either descriptive or deductive statistics. Descriptive statistics allow you to simplify

a set of numbers into basic values and quantitatively describe the main features of the data set. This involves calculating measures of central tendency, such as mean, median, and mode, as well as dispersion measures like standard deviation and range. It is also possible to use association measures like correlation and regression, frequency distribution tables, cross-tabulation tables, and graphs and figures. Typically, a combination of tables, graphs, charts, and discussion is used to summarize and present the data. However, one limitation of descriptive statistical analysis is that it only applies to a specific group of individuals. Therefore, it is impossible to draw conclusions or assume similarities beyond this group.

After the initial categorization, in order to understand how congresspersons vote on a project about a technical nature's issue, the planned research's methodology focuses on a qualitative aspect. On a methodological basis of Qualitative Content Analysis, categories were assigned to text passages as a qualitative-interpretative act, following the rules of content analysis (Mayring, 2014). That approach became possible to acknowledge in profound the congressperson's arguments within the legislative process, besides establishing how these representatives deal with the issues on technical matters.

This chapter intends to demonstrate how the research happened, for this is divided into six parts. In the first section, the research design is presented. The second section offers the research questions. The third section introduces the Population and Sampling Strategy. The fourth section exhibits the Research Instrument, and the fifth section has the Data Collection Procedures. Finally, the Data Analyses are examined.

Research Design

Politics uses language as its vehicle, and representatives write and debate legislation in the legislative process, where their views are voiced (Grimmer & Brandon, 2013). Thus, to understand the behavior of congresspersons, the best moment is within the framework of the legislative process. On the other hand, because of the qualitative aspect of Qualitative

Content Analysis, the context where these politicians carry out their work is ideal for doing research, as the background of an event is part of that event (Schreier, 2012). Notwithstanding, it is essential to contemplate that what is in a public document from the legislative process is not what is in the real reasons for the movement. In politics, what comes to common knowledge is what can be revealed, and the truth argument cannot always become public. That is not a problem for this research because the focus is on what the representative thinks is legitimate reasoning regardless of what moves the congressperson.

The legislative process analyzed in this thesis is one of a Provisional Measure. This process is the most appropriate because it involves both houses of Congress and begins with the Executive branch enacting the rule. Thus, the documents in the procedure have the changes agreed between Senators and Deputies, examining the norm made by the technicians of the Executive branch bodies.

The Legislative Process of a Provisional Measure

In Brazil, a Provisional Measure (PM) is a legal act through which the President of Brazil can "in important and urgent cases" enact laws effective for a maximum of 60 days without approval by the National Congress. The Brazilian Constitution states that the President of the Republic may adopt this kind of norm in relevant and urgent cases. Such measures are accompanied by a statement of reasons, where the Executive branch explains the urgency and relevance of the matter and must be submitted immediately to the National Congress. Once submitted, the PM is analyzed by a joint committee composed of both houses of Congress members. The committee has 12 members from the Chamber of Deputies and 12 members from the Federal Senate. The board has 14 days to analyze, issue an opinion, modify certain points, and even propose a new rule that substitutes the PM with the same goals (Brasil, 2002). After this period, both houses of Congress voted on the Provisional Measure. If approved, it becomes law. If not approved within 60 days, it loses its validity.

The Research

Data was gathered from primary sources. The research considers the 3,697 propositions related to tax benefits of the legislatures that began in 2011, 2015, and 2019. As the researcher works in the Chamber of Deputies, gathering all the proposals processed in the house in the interregnum of the three legislatures dealing with tax benefits was possible. All proposals voted in the Chamber of Deputies and the Federal Senate are available on the websites of these institutions. However, there is a considerable number of them, so the Chamber has software that helps in the thematic search of the projects that were processed by the House.

It makes sense to use the propositions that deal with tax benefits. These norms constitute a tax incentive granted by the government to stimulate certain economic activities. The purpose of these benefits is to stimulate the development of sectors that can generate jobs, income, and economic growth. On the other hand, the transfer price is a calculation method used to define the value of a commercial transaction carried out between companies of the same economic group, but which are present in different countries. The objective is to ensure that these operations are carried out at fair prices and that there is no artificial displacement of profits to countries with lower taxation.

Thus, it can be said that the tax benefit is related to how the company uses tax incentives to reduce its tax burden, while the transfer price is related to how the company seeks to ensure fair taxation and avoid tax evasion in operations carried out between companies of the same economic group. Both tax benefits and transfer pricing are companies' strategies to optimize their tax management and ensure compliance with applicable tax laws. Apart from that, tax benefits and transfer prices can be submitted to regulations or specificities that demand technical knowledge.

For this research, it was relevant to use propositions that have the transfer pricing legislation process. Thus, among the 3,697 proposals from the three legislatures dealing with tax benefits, the Provisional Measure concerning tax benefits in the 12 years was separated (there were 82 Provisional

Measures). Some of these propositions were not analyzed by Congress, having therefore lost their effectiveness (fifteen of them). One was analyzed, it was kept in the study, but lost its effectiveness. In the end, 67 Provisional Measures with reports could be analyzed.

The commission's report for each of the Provisional Measures is an excellent source of information, which contains the assessment of the examen of the proposal and the amendments presented by both Houses.

The reports used were those that were first made because the punctual modifications presented when voting in plenary do not come with good explanations. These modifications were not inserted because they are small and do not give many reasons for being (they are bestowed in the heat of the moment in the face of an agreement reached between the MOCs for the approval of the matter).

Using Kuckartz (2013), the process of qualitative data analysis began even before the coding process commenced. It is useful to see this researcher as an active participant in the research rather than just a data collector. In contrast to survey research, there is no clear separation between data collection and analysis. Arranging and contemplating the information while considering hypotheses about relationships, the coding was made. This occurred at every stage of the research process, including the early phases of data collection.

As a Qualitative Content Analysis (QCA), categories were attributed to excerpts from the Reports, conceptualized as a qualitative-interpretative act, following content analysis rules. This process was done flexibly, as Schreier (2012) teaches, adapting and changing aspects of the research while data collection and analysis took place. The adaptability of the process was possible because this researcher did not act linearly. In quantitative research, it is necessary to complete data collection before starting the data analysis because all stages of the research process are cyclically linked. In some cases, all steps are completed. Then, the researcher looks back, adapts the procedure, and applies that to the next few cases (Schreier, 2012). This happened a few times, including due to the choice of software. At first, the research was carried

out with QCMap, but during the investigation, it was noticed that the exploration would be impaired, considering that the software does not handle PDFs well. From there, it moved to Maxqda. In the change process, with the restart, it was possible to improve the coding and better adapt the codes to the research questions. Some questions were even changed, as the first ones would not be answered within the PMs.

Therefore, the analysis used Maxqda software to code the reports of the 67 proposals concerning technical matters. Every report was carefully examined to extract the technical content and the reasoning behind the decision taken. This was necessary as it pertained to a standard primary and required a qualitative analysis.

Using Maxqda software was a valuable tool for developing codes and categories based on data. By analyzing the text line-by-line, this researcher could easily identify and categorize different passages. Like using pen and paper, it was highlighted text and assigned a code. The biggest advantage of Qualitative Data Analysis (QDA) software is that it automatically records codes into a system, allowing for easy sorting, organizing, and summarizing of data during the analysis process. Plus, the codes remain linked to the original text, making it simple to switch between analysis and the actual data with just one click (Kuckartz, 2013). Once the coding was finished, it was also easy to rearrange the codes to make it more accessible to visualize the results.

Then, it was possible to explore the views of congresspeople who act equally and those who position themselves differently from the Executive branch unraveling the different perspectives within the Congress. These different perspectives can explain previously undesired relationships, causes, effects, and dynamic processes. Working on this problem through qualitative research could provide a holistic interpretation of the detailed processes that shape the legislative process.

Qualitative research focuses on interpretation in many ways. First, it is interpretive because it deals with symbolic material. Then, the same material can be analyzed in different ways. Finally, the research explores personal or social

meanings (Schreier, 2012). Thus, these three aspects were considered in the Congress reports reasons for analysis. A document written in the legislative scope uses its codes, even in the formal element, with a report, discussion, and conclusion. The interpretation was made using the three aspects. Thus, it was possible to reach the PM and amendments visioning by the MOC at the report, the representative attitude when voting on the subject, and its conclusion.

Data analysis was done in an inductive, data-driven manner. Codes and essential concepts were made as the material analysis progressed. So, categories emerged from the data, rather than being based on theory and previous research, checking to what extent your material fits these ideas (Schreier, 2012). Although, this researcher found it necessary to clear the concept of technical matters into a public policy when dealing with the material. Therefore, it is important to emphasize that counting elements was not automatic since, following what Mayring (2014) recommends, the idea of a hermeneutic circle was used, envisaging the interaction of the pieces of a report with each other and how these parts interacted with the whole.

The meanings were not given but constructed based on the assumption that connotation is not inherent in a text and that receivers actively participate in the understanding building (Schreier, 2012). The Congress reports were interpreted by formulating the researcher's preconceptions (hermeneutic circle); the intentions of the author of the text were revealed, and an additional explanatory text was created, as envisaged by Mayring (2014). This cycle was pretty apparent due to the researcher's work on Congress. So, several times, this analyst recurred to the doctrine to not escape from its goal, as happened with technical matters. Because of its work, it was clear what is technical, but as the coding started became hard to distinguish objectively what in the PMs was a scientific issue. That is why this researcher stopped the investigation and returned to the theory at that moment.

Only the aspects concerning the technicality of the matter were interpreted. QCA does not allow for the entire meaning

of the material to be described in all respects. This feature points to a critical difference between QCA and other QDA methods, especially methods rooted in the hermeneutic tradition (Schreier, 2012). And it was this specific aspect that determined the choice for this method. Although, the legislative process of Provisional Measures involves various elements examen in congressional reports, such as the importance and urgency of the matter at hand. This researcher specifically concentrated on analyzing the technical issue aspect, including in the amendments comprised in the document, and assessing the merit of the proposal, which is the main focus of the work.

Schreier (2012) states that QCA research should focus on latent meaning and context. This was not difficult given that this researcher knows the language and background of Congress well. However, the author also highlights the variable manipulation of reliability; the fact that validity checks are as necessary as reliability checks; orientation, at least partially, by data; inferences to context, author, and recipients in addition to the flexibility to go through the steps. Concentrating on all these points when analyzing the 67 Congress report was not intuitive, considering that the research is carried out by only this researcher. Thus, the use of Maxqda software provided a more profound and less limited analysis.

According to Mayring (2014), there are two reasons to use computer programs for QCA. First, textual material usually consists of a text file that lets the investigator transfer it to a software program. Secondly, Qualitative Content Analysis represents a systematic, controlled, gradual type of text analysis where a computer program is advantageous. So, as was described before, to answer the research questions was used software that helped in the examen of the documents.

At this point, it is significant to emphasize the validity of the work. Using the teachings of Schreier (2012), it was sought to carry out the research systematically, leaving the procedure and reasoning transparent to anyone who has access to the study. Appropriate designs and methods were chosen to answer the investigative questions, making efforts to consider

negative cases and alternative interpretations. In a broader sense, validity includes other quality criteria, such as reliability and soundness of findings and conclusions. However, in the specific validity point, to make the conclusions of the study sound and acceptable, the data must be valid in the strictest sense (Schreier, 2012), so the accuracy of the data was carefully sought.

Taking the research design succinctly, after making a coding table, the 67 Congress reports were examined, deciding where each Provisional Measure fits in the coding table. The coding frame, a specific step of the QCA, was experimented with through double coding, followed by a comparison regarding the units that were coded differently. This framework was assessed for consistency and validity and revised accordingly. Then all documents were coded using the revised version of the coding framework and transforming the information at the case level. Finally, the findings were interpreted and presented.

After all the codification, the correlation measure of some data was carried out. When it comes to estimating the connection between two variables, correlation is a reliable method. You don't necessarily need to conduct an experiment to calculate it, as natural data can also be used. It measures how closely the variables are associated with each other or how well they fit into a specified data relationship. Correlation can either be positive or negative, and the correlation coefficient can precisely indicate the strength of the relationship. A correlation of +1.00 represents a perfect positive correlation, while a value of -1.00 indicates a perfect negative correlation (Thomas, 2021). Therefore, using the analysis data, it was possible to correlate the number of pages with the amendments proposed to each PM and the segment number found.

It also utilized various descriptive statistical techniques such as percentages, proportions, ratios, and rates. Additionally, It created frequency distribution tables, cross-tabulation tables, graphs, and figures based on the information and observations collected. The objective was to

gain insight into the coding process of the 67 PM reports through visual representations.

When analyzing data, descriptive statistics and inferential statistics are commonly used. Descriptive statistics provide a summary and description of the data, while inferential statistics are used to make claims about populations based on representative samples. It is important to determine whether the observed differences or associations are due to chance or fundamental differences, and this was done in this research. Inferential statistics offer the necessary tools to answer these questions and arrive at conclusions about populations. Representative samples are drawn from populations, and using the sample statistics, population parameters are estimated. However, it is important to note that sample data is only representative and cannot be a perfect estimator of populations (Thomas, 2021). That is why the 67 PM may not be definitive in arguing about the voting on technical issues by Congress.

Research Questions

Qualitative Content Analysis (QCA) allows researchers to examine data from a specific angle based on their research question. While other relevant aspects may arise during analysis, researchers can also change their coding frame and include these. However, these will again be specific, selected aspects. QCA does not provide a holistic overview of the material (Schreier, 2012). What was fundamental for this work was understanding the competence of the Brazilian legislature representatives. The matters dealt with in the Provisional Measures were irrelevant to the task, then a holistic overview of the material was not intended. On the other hand, descriptive statistics were used to understand the work, the volume of texts, and manipulated variables. The resource helps in comprehending the dimension of the research carried out.

Linking research questions to theory is necessary to frame research questions and results within theory as the sum of all relevant research approaches and results about research

questions and subject areas. This is not self-evident regarding qualitative research. The “hermeneutical circle” as a procedure for interpretations means the formulation of preconceptions in advance and the stepwise modification of those preconceptions in confrontation with the material (Mayring, 2014). In this sense, the research questions were modified several times until they reached the point where the connection with the theory and the examined papers satisfied the interpretations of this researcher.

Then, the following research questions resulted from the research:

R1: *Does the Brazilian Congress legislate matters that require technical expertise?*

R1a: *Does the Executive branch require Congress to deal with matters that require technical expertise?*

R1b: *What are the reasons given for the changes that require technical expertise made by Congress?*

Population and Sampling Strategy

According to Mayring (2014), even though qualitatively oriented studies frequently work with small samples, with single case studies, they need to describe and present arguments for the sample size and sampling strategy. The number of propositions treated in some way by the Legislature is immense. It would be impractical to analyze each one of them to understand the nature of the matter, whether technical or not. Thus, a subject was chosen that, if in principle it should be voted on by the Legislative Power, its specificities, the way it is regulated, it is a task that is best completed within the scope of the Executive Power.

A tax benefit is conceptualized in the Brazilian Constitution as any subsidy or exemption, reduction of the calculation base, concession of presumed credit, amnesty, or remission related to taxes, fees, or contributions (Brasil, 1988). This benefit can only be granted using a specific law that exclusively regulates the matters listed above or the corresponding tax or contribution. It is clear from the definition that a law is necessary to institute the benefit. What

is not clear is what the Constitution considers to be "regulates"; therefore, the subject is interesting for research concerning competence in technical legislation. There is an evident competence to institute, but there is no explicit limit for how long the law must explain the manner this benefit should be applied.

Among the 3,697 proposals from the three legislatures dealing with tax benefits, the research considered only the Provisional Measures (PMs). The choice for this kind of proposition reflects its rites, as was described above, that mix both houses of Congress, besides the Executive enactment. Of the 82 PMs, fifteen of them were not analyzed by Congress, having therefore lost their effectiveness without a Congress report. One was analyzed but lost its effectiveness, so it was kept in the study. In the end, 67 Provisional Measures with reports constitute the sample.

There is no problem with the sample being a documentary. As explained by Mayring (2014), the sample, as the empirical basis of the research project, can consist of documents (different files, web pages), people (interviews, for example), situations (field notes), or broader entities. (e.g., groups, cities). And in any of these cases, a sampling strategy must be developed.

As the source is documentary, there is no need to identify the congresspersons who participated in the legislative process, and there exists no need to delve into the merits of the participants' rights.

Research Instrument

A research instrument refers to a tool that is utilized for gathering data in a research study. For studies that use descriptive statistics, the research instrument may include a survey, questionnaire, or interview, as they are employed to describe the fundamental characteristics of the data in a study (Johnson & Christensen, 2017). In this research, the PMs reports are the research instrument in the descriptive statistics part.

In the qualitative analysis, the research instrument is the coding frame. A coding frame is a way of organizing your material for better examen. It consists of data separations into main categories and sub-categories.

By Schreier (2012), defining your categories is essential so that coders and readers know what the analysis was seeking and if the use of category names was consistent. The author explains that a category definition has four parts: a name, a description, examples, and decision rules. Decision rules are needed only if two subcategories overlap, which is not the case here. Then, the code frame (Figure 2) that guided the research was reached.

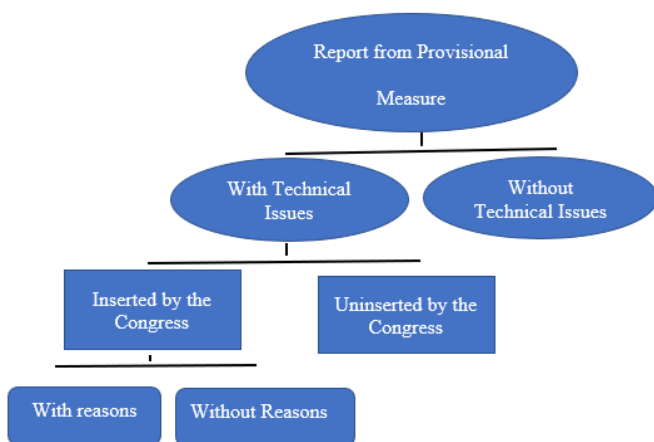


Figure 2. Code frame

To be valid, the coding frame categories must adequately represent the concepts in the research questions (Schreier, 2012). The research coding frame represents its questions insofar as it asks if the Brazilian Congress legislates matters requiring technical expertise on the last three legislatures, which is the main categorization. The main category of the coding chart is the aspect you want to focus your analysis on (Schreier, 2012). Another question is, among these PM reports treating issues of a technical nature, which ones were modified by Congress, a sub-categorization. Subcategories

should specify what is said about the aspect of interest (Schreier, 2012). Finally, the reasons given for these modifications are provided by the analysis of the ones that were modified. In this way, the categorization by the coding frame allowed a logical separation that represents what is sought with the research.

Data Collection Procedures

Schreier (2012) suggests that contrasting is a strategy to develop categories based on data that are particularly suitable for comparing two types of material. This could be material from different sources (men and women, people from two different stakeholder groups, etc.), different periods, or material varying in any other criteria that informed your data collection process. Accordingly, the research contrasted two materials for each of the Provisional Measures (PMs). In this sense, the Congress report was analyzed twice within a span of fifteen days. Comparing the two categorizations, it was possible to identify the nature of the matter in the PM reports, including the depth of any modifications made by the representatives. Using the contrast strategy, it was first identified whether there were indications in the Congress report that the matter dealt with in the PM is technical. Then, a second round of codification was made. Finally, the result found in each of the sources was compared.

The use of two different sources of data is a triangulation. Patton (2015) states that triangulation is useful to evaluate consistency. Different types of data can produce slightly different results, but it is an opportunity for a deeper insight into the relationship between the investigative approach and the case under study (Patton, 2015). It was possible, scrutinizing twice the Congress reports, to have a better understanding of the character of the aspect of the text being voted, the excerpts of a technical nature.

Therefore, there was a triangulation done through different data sources, and the triangulation of data sources increase the accuracy and credibility of the findings (Patton, 2015).

One key aspect to obtain a more complete view of the studied phenomenon and reduce the risk of bias.

The categories shown in the research design were pilot tested to gain methodological strength. This was possible because the textual material can be processed several times in the computer program used for the analysis (Mayring, 2014). Having tested the categories, the PMs were segmented, each fitting into a coding frame category. This is important for three reasons. First, the segmentation required considering all relevant material. Second, as the size of the units is made to fit within the coding frame, there was a need to be explicit about the objectives. Finally, segmentation ensured that the coder interpreted and referred to the same parts of the material. This is a precondition for comparing the coding at a later stage (Schreier, 2012). It was like following an already established step-by-step, which helped a lot in the carried out.

Credibility and Utility

Using the teachings of Patton (2015), the work's credibility and utility were based on applying a systematic and conscious search for alternative categories, divergent patterns, and rival explanations. The author describes that this search for the credibility of the analysis can be done both inductively and logically. Inductively, when looking for other ways to organize the information that can lead to different discoveries. Logically, thinking of other logical possibilities and then checking whether the data can support those possibilities. The quest is not to refute the alternatives; instead, what this research looked for is data that supported alternative explanations (Patton, 2015). Again, the use of software was essential, as code recombination is very simple after all the analysis work.

Role of the Researcher

Regarding the investigator's connection with the subject addressed in the study, this researcher works in the Chamber of Deputies, advising congresspersons on tax matters. Thus, both the legislative process and the issue addressed in the bill are well-known by the investigator. In Qualitative Content Analysis, researchers inevitably bring their own background and assumptions to any act of understanding. In the process

of doing QCA, this reflexivity is acknowledged even in creating the coding frame (Schreier, 2012). Awareness of this role is of paramount importance.

The influence that the researcher's connection may have on the research results was controlled through protocols, with a detailed description of the collection and analysis process of the investigated data. This detailed description also gave reliability to the investigation, which is indispensable for qualitative research.

Another tool to mitigate the bias effect that can tarnish the research process was the bracketing method. Thus, regarding the knowledge not necessary to the classification, this researcher bracketed her past awareness and all other theoretical knowledge not based on direct intuition, regardless of its source (Patton, 2015). Then, this investigator made a detailed account of how she positioned herself on the research content and how she placed her thoughts, knowledge, and experiences to "disengage" from the "thing-in-itself" to be revealed. The idea was to suspend her beliefs to realize the vote's reality from the participants' perspective (Patton, 2015). The second coding round carried out 15 days later, helped to clarify the disengagement when comparing the two results.

Data Analysis

The pilot phase in QCA involves trying out your coding frame on part of your material, the trial coding. Following this, two rounds of coding for consistency and adjusting categories that turned out to be difficult to apply were compared. This allowed identifying the inevitable shortcomings of the coding frame at an early stage (Schreier, 2012). Qualitative approaches are held to be difficult in achieving objectivity, which is defined as total independence of the research results from the researcher. However, rule-guided procedures can strengthen this criterion. On the other hand, they discuss the interaction between researcher-subject and heightened objectivity in a broader sense (Mayring, 2014). Considering the synergy, qualitative researchers can become

more aware of their own biases and how they might affect the research process.

Data collected from the analysis made after applying the separation were expressed in percentages as a statistical group. Qualitative data were presented for each category and analyzed through qualitative content analysis. As already said, this was done with Maxqda, which is an online software program that is specifically designed for qualitative analysis. Maxqda interactively guides users through the steps of qualitative analysis, thereby serving as a valuable tool for this researcher to ensure that each step was completed sequentially. After the data was coded, the results from the first analysis in the Congress reports were compared with the one from the second examination.

The strength of Qualitative Content Analysis (QCA) relative to other interpretation methods resides precisely in the fact that the analysis is resolved into individual steps of interpretation which are determined in advance. The whole process is thereby made comprehensible to others and intersubjectively testable; therefore, it can also be transferred to other subjects, is available for use by others, and can be regarded as a scientific method (Mayring, 2014). On the other hand, an instrument is called reliable to the extent that it yields data that is free of error. Reliability can be useful in QCA in two respects: first, low consistency can help to pinpoint flaws in the coding frame; second, low consistency between different coders shows where interpretations are likely to be contentious (Schreier, 2012). In content analysis, reliability translates into consistency. Consistency is assessed by comparing coding across persons (intersubjectivity) or over time (stability). Even though the concept originates in quantitative research, it can be useful in QCA because it says something about the quality of the coding frame, pointing you to any flaws, and about the acceptability of your analysis. In this latter sense, consistency is closely related to the plausibility of your interpretation, and this is a common criterion in qualitative research (Schreier, 2012). To put it simply, consistency refers to how closely the researcher's findings align with the data it has collected.

The reliability of this research was assessed by comparing codes over time (stability). This researcher, before reaching the code frame, tried through pilot two different times, the interregnum was of two weeks.

Summary

Chapter 3 demonstrates how the research was made. So, in the first section, the research design reflected on the Provisional Measures (PMs) used in the research, the data gathered from the Congress report, and the analysis made. The second section offered the research questions. The third section introduced the Population and Sampling Strategy, explaining how the sample was reduced to 67 PMs. The fourth section exhibits the Research Instrument, relating to the Congressional reports and to the code frame that results from the two pilots tried, and the fifth section has the Data Collection Procedures, including its credibility and utility. Finally, the Data Analyses were examined.

Chapter 4 makes the analysis and results presentation of this research study. Finally, Chapter 5 presents this research's summary, conclusions, and implications.

4

Analysis and Presentation of Results

The legislative process has a very particular rite that congresspersons handle so that discussions occur not only in the plenary or within the committees but in private conversations, not exclusively among themselves still with other Government participants (Executive Power) and representatives of society in general (business lobby). Thus, when analyzing a document that is part of this procedural rite, such as a commission report, one must consider that the reporter's speech does not contemplate only his opinion yet acknowledges all interested parties who came to him to reach an agreement. Furthermore, this document is constructed to persuade and does not necessarily contain the congressperson's reasons for convincing. In a pragmatic sense, Mader (2001), reflects that in politics the arguments in addition to being much more than impressionistic and intuitive political evaluations do not necessarily obey the most rigorous criteria of scientific examination. They are perceptive appraisals of the effects of legislative proposals made by relevant political actors on target groups, based on practical experiences and on the

specific knowledge held by the congressperson that drafted the document, attempting to complete this proficiency through methodical analyses, including often, but not invariably, the use of various scientific methods.

The auditorium of the legislator is his constituents since he has a responsibility as a representative and must pursue the interests of his voters, in a manner at least potentially responsive to their wishes. Any conflict between what is relevant to the constituency and what the congressperson attempts must be justifiable in terms of that interest (Pitkin, 1972). Broadly, the arguments in the text can be considered as those that the reporter understood as the most correct to appear in a public document. What it understands is in a fair society, where citizens closely monitor their representatives, the most reasonable reasons that serve as a basis to conclude the vote. This fact does not affect the analysis carried out here because the examination is done in the supposition that the argument serves to convince society. The logic in the indication that the public policy should be delegated or carried out within the scope of Congress, even when dealing with a technical nature matter.

The descriptive statics and qualitative contents analysis was based on the reports of provisional measures dealing with tax benefits from the last three legislatures (between 2011 and 2022). The theme was chosen for its relationship with transfer pricing explained in the previous chapter. To guide the choice of propositions, the concept of benefit contained in the Federal Constitution of Brazil was used, so the propositions contain any subsidy or exemption, a calculation base reduction, a presumed credit concession, an amnesty, or a remission related to taxes, fees, or contributions. Despite this choice, the 67 Provisional Measures did not necessarily deal only with tax benefits. Thus, there are technical issues evaluated that are beyond the tax scope.

This chapter intends to make the analysis and present the results of the research, for this is divided into three parts. In the first section, statistics with the overall Provisional Measures (PM) are presented. The second section offers the analysis and the results from the codes obtained in the

qualitative content analysis. Finally, the summary of the results.

Overall Provisional Measures (PM) Statistics

First, descriptive statistics summarizes the 67 PM reports' overall characteristics. The goal was broadly to address the following questions: How Much do MPs argue about technical matters in the legislative process? How do they argue? Can be established a standard in those arguments? Do they reason those arguments?

In the legislative process of a PM, it is in a commission report that the congressperson's arguments appear. This commission is made up of 12 Senators and 12 Deputies, responsible for previously analyzing the constitutional assumptions of relevance and urgency, merit, and financial and budgetary adequacy. The report is divided into three parts. Before the vote, there is a description of the proposal and what happened in the legislative process until the report delivery. After the vote, there is a conclusion regarding the proposition, if it is rejected, accepted, or accepted with changes. Therefore, the reasons for the conclusion are in the vote, which contains the examen of the constitutional assumptions of relevance and urgency, merit, and financial and budgetary adequacy. However, this coverage analyzed the 67 reports from the MPs entirely. First, to comprehend whether the rapporteur understood that the proposal contained material of a technical nature, understanding that goes through the analysis of the body report, where the PM is described. Second, to verify whether the amendments presented by the other MOCs accommodate the content of a technical nature. Both pieces of information are in the report's first part.

The 67 documents have 1,231 pages read in this analysis, chasing any mention of technical nature content. And the first complication appeared because of the difficulty in characterizing a subject as technical. Due to this complication, the coding was stopped, and this researcher

turned to the theory to find an adequate parameter of what would be a technical standard.

The technical nature of the content

In general, technical approaches seek to anticipate events, assuming that decisions about risks can be taken based on objective evidence; and mathematically treated to produce a numerical result. These are more specific approaches that, within the framework of public policies, are located at a second level of regulation: implementation. The first level of regulation consists of “framework” decisions ([Baldwin, Cave & Lodge, 2012](#)). This happens because the institutional competence of the legislature in terms of expertise and operational flexibility limits its ability to effectively implement second-level regulation ([Wiener & Man, 2019](#)). Not only, therefore, is regulation a politically contentious activity, but it is also one that presents a host of technical and intellectual challenges ([Baldwin et al., 2012](#)). A legal device with a text denoting expertise on the issue is then a specific subject regulation and, in principle, must be in a second-level norm, following the guidelines of a first-level rule edited by Congress.

Many people seek to differentiate legislation from regulation based on their sources. According to this perspective, legislation is created by legislatures, while regulation is created by the Executive branch and its bureaucracy. These two concepts maintain a clear division of labor, where legislation sets out the principles of public policy, and regulation implements these principles to bring legislation into effect ([Kosti, Levi-Faur & Mor, 2019](#)). In this perspective, judging regulators based on their success in fulfilling their mandates might seem like the proper approach. However, it is often challenging to state in precise terms what fulfilling their mandate should involve. This is because most regulatory statutes give regulators broad discretion, and implementing the mandate requires interpretation ([Baldwin et al., 2012](#)). So, even having established that a matter of a technical nature is found in a second-level regulation, it is still not fixed what should be in that second-level regulation.

What is the limit between the norm edited by the legislature and its statute by the Executive branch?

Therefore, when it comes to democratic legitimacy, it must consider how much involvement the Legislative branch should have in defining the specificities of rulemaking; because, if the legislature is too involved, it could potentially go against the principles of separation of powers and put minority rights at risk (Wiener & Man, 2019). The involvement degree can be established by shedding light on regulation. The term "regulation" can be defined differently, from a specific set of commands to any state action influencing behavior. Ultimately, any mechanism affecting behavior can be considered regulatory, whether from the state or other sources (Baldwin *et al.*, 2012). There are various ways to regulate behavior, including laws, regulations, standards, norms, market mechanisms, and self-regulation. This is a multifaceted and intricate concept that can serve different purposes.

As Kosti *et al.* (2019) note, the difficulty in the concept comes from the fact that it means different things to different people. This lack of clear definition implies, according to Wiener & Man (2019), a model of "Hollow Delegation" where primary legislation not only sets out the regulatory aims or policy outlines (which are directed at the delegated regulator) but also specifies the details of regulatory duties (which are directed at the regulated individuals) in a continuous manner. This means that the primary legislator does not delegate legislative powers to a regulatory agency within the Executive branch, but instead sets out detailed norms and rules in the primary legislation, leaving little or no room for the delegated powers to be exercised (Wiener & Man, 2019). In these cases, the Legislative branch assumes the entire prerogative to determine how constituents should act to the detriment of the preeminent expertise of the Executive branch to do so.

Thus, if the delegation of policy-making powers from the legislator to a non-majority body is a democratic necessity, in many cases there is a 'hollow delegation' whereby primary legislation is not limited to prescribing regulatory objectives or lines of policies, but also to stipulate the specifics and

details of regulatory duties on an ongoing basis. In these cases, the regulator is relegated to relative inconsistency, with little or no space to exercise its delegated powers (Kosti *et al.*, 2019). Notwithstanding, the delegation of powers and discretion in regulatory rules elaboration can usually be explained by the high level of knowledge necessary to identify and achieve regulatory goals in several sectors. This requirement for information and expertise makes problematic the production of effective or efficient policies by elected politicians (Wiener & Man, 2019) even more so when the legislature does not leave room for the delegated power to work, implying a disruption of the separation of power model.

Many questions remain unanswered about legislation and regulation, their similarities and differences, and possible overlaps. Without answering these questions, the analysis of PMs would be compromised, as it would be difficult to establish how legislation acts as a regulatory tool and why some regulatory policies are enacted through legislation while others are not (Kosti *et al.*, 2019). These discussions of meta-regulation and direction lead to questions about who should regulate and at what level of government (Baldwin *et al.*, 2012). Therefore, it is relevant to establish these concepts well before analyzing the PMs' reports, as there is no way to specify what should be highlighted in the text without demonstrating what constitutes the first and second levels of regulation.

Before anything, it is important to establish that when it comes to regulatory action, it must be authorized by Congress. After all, the assembly is the fountain of democratic authority. If a regulator can produce the result that Congress has instructed them to achieve, then they can claim public support. This is because they have fulfilled their mandate (Baldwin *et al.*, 2012). In constitutional democracies, there is a clear distinction between primary legislation and secondary legislation. Primary laws are produced by the elected representatives in the Legislative branch and are considered of higher normative status. On the other hand, secondary legislation is produced by unelected officials and bodies within the Executive branch and cannot contradict any

arrangement set in primary legislation (Wiener & Man, 2019). This division of labor between legislation and regulation strikes a balance between efficiency and legitimacy, as the legislature outlines policies and decides on goals through primary legislation, while the bodies of the Executive branch implement these goals through regulations (Kosti *et al.*, 2019). Such implementation can be complicated by several factors that are difficult to foresee when devising public policy by elected representatives.

When it comes to regulatory statutes, achieving certain objectives can sometimes mean sacrificing performance in other areas. This is because the objectives themselves can conflict with each other. Additionally, these statutes often give regulators the ability to use their judgment and come up with solutions on their own, as legislators may not have enough expertise or information to solve certain problems themselves. Furthermore, legislators may intentionally avoid setting specific objectives to give regulators more freedom to address emerging issues. Accordingly, regulators are rarely involved in simply carrying out statutory objectives, and the mandate benchmark is not always an easy answer to questions of legitimation (Baldwin *et al.*, 2012). In parliamentary and non-parliamentary democracies alike, primary legislation is necessary to delegate legislative powers and define their scope and discretion before any secondary legislation can be put in place (Wiener & Man, 2019). While the mandate benchmark provides a general principle for delegation from the legislative to the executive, it may not always provide an easy answer to questions of legitimation in matters dealing with technical issues. Balancing technical expertise, flexibility, efficiency, and democratic accountability is a complex challenge that requires careful consideration in each specific policy area.

Therefore, the distinction between law and its regulation does not always reflect the duties of two different actors, revealed when the primary and secondary legislations are enacted. In parliamentary contexts, for example, bureaucratic actors are heavily involved in proposing, advancing, and refining legislation. Furthermore, laws, not just minor legislation, also deal with regulatory issues. Likewise,

secondary legislation does not only carry regulation; in some cases, it addresses distributive and public service issues (Kosti *et al.*, 2019). In this sense, the distinction is better characterized when one considers the role of primary legislation in delegating legislative matters, considering that the legislator is incapable of dealing with the increasing workload of day-to-day legislation and regulation. Thus, delegation takes part of the legislative workload to the specialized bodies of the Executive branch, which enjoy more experience besides flexibility, operation, and responsiveness (Wiener & Man, 2019). And overall, delegation of legislative workload to specialized bodies within the Executive branch can enhance policy development, promote efficiency, and leverage technical expertise. It allows legislators to focus on their core responsibilities while benefiting from specialized agencies or departments' knowledge and capabilities in addressing complex policy issues.

Although appointing another part of the government to do the over workload seems discretionary, there are dissenting points of view. The principle of separation of powers highlights the importance of considering regulatory delegation of power as a duty rather than a voluntary act (Baldwin *et al.*, 2012). Then, exists a principled obligation for Congress to trust experts to handle risk regulation and make decisions based on technical evaluations. However, the elected representatives seem to believe that risks are socially constructed, and regulatory priorities and policies cannot be left solely to the evaluations of experts. Instead, regulatory priorities and policies should emerge from democratic processes of debate and consultation (Wiener & Man, 2019), lacking the consideration between costs and benefits.

Besides considering the costs and benefits of any proposed rules, the policymakers need to account for non-efficiency values such as accountability and due process. Evaluations should focus on issues defined by policymakers and avoid getting bogged down in technical jargon. In addition, values that cannot be considered must be explicitly identified and addressed (Baldwin *et al.*, 2012). Regulatory and discretionary powers delegation from the Legislature to non-Majority

Executive bodies may be necessary to avoid concentration of power in the Legislature. To assess the division of regulatory responsibilities is distinguished between three layers of regulatory arrangements: declaratory provisions, provisions that constitute the institutional design of the regulatory body, and guidelines that stipulate detailed regulatory rules and duties. "Hollow delegation" occurs when primary legislation becomes heavily involved in the regulatory statement's third layer, which can undermine both regulation efficiency and legitimacy (Wiener & Man, 2019). And that was what was sought in analyzing the MPs' reports. Detailed rules and duties addressed to constituents in general. With this parameter, it was possible to draw a good picture of the competence of the Executive branch and what should be the competence of the Legislative branch.

The incidence of detailed rules and duties addressed to constituents in the PM's reports.

Between January 2011 and December 2022, 67 Provisional Measures dealing with tax benefits were analyzed by the National Congress in the form of a report. The 67 reports totaled 1,231 pages, in which 509 excerpts were coded. To these 67 PMs, 7,207 amendments were presented. At first, there seemed to be a relationship between the number of codes found in a document, the number of pages of the report, and the number of amendments made to its text. Thus, a correlation analysis was performed using Pearson's Correlation and Ro Spearman's Correlation. The idea was to see if the congressperson, when regulating (number of codes found), ended up justifying in more detail (number of pages of the report). Also, to determine whether the amendments presented impacted the analysis made in the report (number of pages) or whether it increased the probability of regulatory text (coded excerpts).

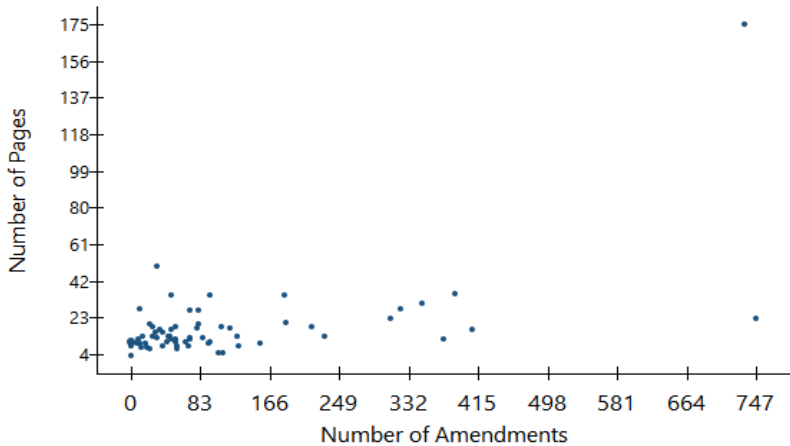


Figure 3. *Correlation between Pages and Amendments*

Figure 3 demonstrates a Pearson correlation coefficient of 0.5882 indicating a moderate strength positive linear relationship between the number of pages of the report and the number of amendments to the PM presented. This means that as one variable increases, the other variable tends to increase as well, but not necessarily at a constant rate.

The Spearman's rho correlation (also known as rank modification coefficient) is 0.40417. This also indicates a positive change between the number of pages (X) and the amendments (Y) and means that as the number of pages increases, it is likely that the corresponding number of amendments will also increase. However, there is not necessarily a linear relationship between X and Y - dynamics can be influenced by outliers or non-linear data. The dynamic magnitude (0.404) suggests that the relationship between pages and amendments is not strong enough to predict an accurate number of amendments based on the number of pages. The higher value for both numbers was 175 pages for 747 amendments, which was a single case that represents a PM that drove too much attention from the public and Congress, as a result, it cannot be considered as a model. Notwithstanding, there is still a statistically significant association between the two variables.

Thus, the association trend between the number of pages in the report and the number of amendments presented can be explained by Congress's interest in the rule (not necessarily because of the constituency's interest). The greater the concern, the greater the number of pages in the document, as the more the rapporteur considers it relevant to talk about the measure and the more congresspersons are interested in modifying what was established by the Executive branch.

There is also another possibility. When there are more amendments, the report, analyzing all of them, is more extensive. As not all reports have the examen of each modification proposed by parliamentarians, the correlation is mitigated.

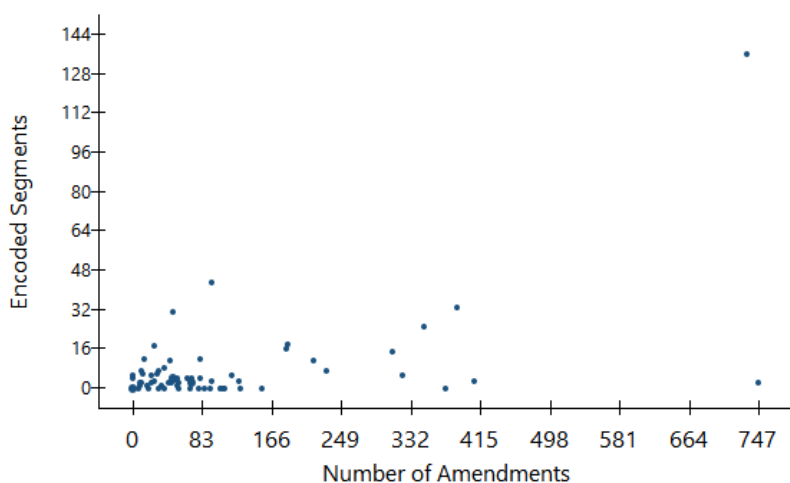


Figure 4. *Correlation between Encoded Segments and Number of Amendments*

Figure 4 has the interaction between the number of encoded segments and the number of presented amendments, it represents a Pearson correlation coefficient of 0.5503, indicating a moderate positive linear correlation between the two variables. It means that more excerpts were encoded as there were more amendments, but not to a perfect extent.

The Spearman's Rho correlation is 0.17524, indicating a weak positive correlation between the two variables, meaning

that as one variable increases, the other variable tends to increase slightly as well, but the relationship is not very strong.

This difference in correlation coefficients may indicate that the relationship between the variables is nonlinear, the number of encoded exerts does not increase with the number of amendments, or that there are outliers in the data. Therefore, for the moment, it is not possible to assume the association between the number of encoded segments and the number of amendments.

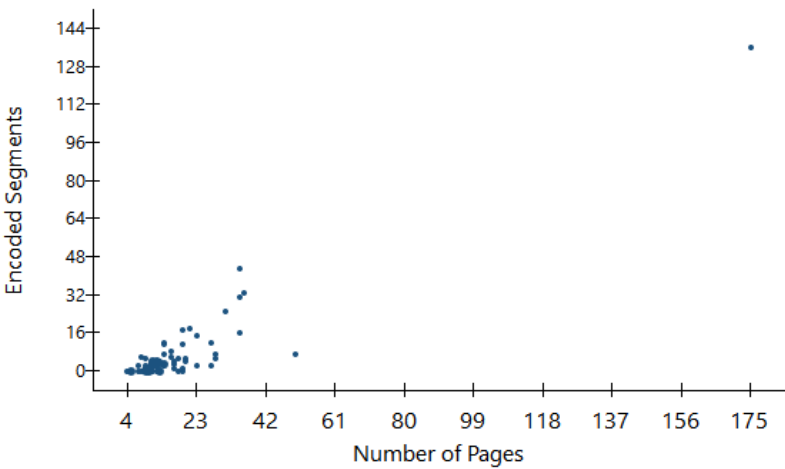


Figure 5. *Correlation between Encoded Segments and Number of Pages*

Figure 5 represents a Pearson correlation coefficient of 0.9361 indicating a strong positive correlation between the number of segments encoded and the number of the report pages. This means that there is a high degree of interaction between the two variables and as the number of pages increases more likely to encounter text alluding to the regulation of a technical matter. The closer the correlation coefficient is to 1, the stronger the correlation. Therefore, a coefficient of 0.9361 suggests a very strong relationship between the two variables.

On the other side, Spearman's rho is 0,68125, suggesting also a strong positive relationship between the two variables being analyzed. This means that when there is a greater number of pages, the number of encoded segments tends to be greater as well.

This association between the number of pages and the number of coded segments can be the result of a greater need to explain the regulatory text. Thus, the more the analysis of a standard with technical content is presented, the greater the analysis, considering the number of pages in the document. Another explanation is that the number of pages corresponds to the attention of the subject by Congress, therefore when there is more attention the more parliamentarians is wanting to decide on the details of the public policy.

After reading all 67 PMs, this researcher reached a list of codes that reflects the extent to which parliamentarians are willing to regulate public policies, meddling in matters of a technical nature, and the reasons given for this intrusion, illustrated in Table 1.

Table 1. *List of Codes and Respective Number of Encoded Text*

1 Against the Executive branch regulation

1.1 Text	
1.1.1 Amendment explicitly against Executive regulation	05
1.1.2 Regulatory PM provision	32
1.1.3 Rapporteur against Executive regulation with Executive support	06
1.1.4 Rapporteur against regulation by the Executive	84
1.1.5 Amendment that regulates	170
1.2 Reasons	
1.2.1 "Correct" regulation of the Executive body	14
1.2.2 Legislative Power' Competence	02
1.2.3 Valuing Congressional participation	01
1.2.4 Efficiency of Public Policy	89
1.2.5 Transparency/Control of Executive branch acts	17
1.2.6 Distrust in the executive branch	03

2 For the Executive branch regulation

2.2 Text	
2.2.1 Amendments explicitly pro-regulation with limits	05
2.2.2 Rapporteur defends pro-regulation amendment	05
2.2.3 Rapporteur defends pro-regulation amendment for the	31

Executive		
2.2.4	Explicitly pro-regulation amendment	09
2.1 Reasons		
2.1.1	Efficiency of Public Policy	12
2.1.2	Transparency/Control of Executive branch acts	01
2.1.3	Taxpayers control	01
2.1.4	Executive branch competence	20
2.1.5	Distrust in the executive branch	02

The first code level fixes whether the segment is for or against regulation by the Executive branch. The second code level is divided into the text itself or the explanation for the passage.

At first sight, it is already easily detectable that not every regulatory text contains a reason. Many times, parliamentarians legislate content of a technical nature without giving a reason.

When it has the defense to a regulation made by the Executive, this disparity is of a small degree. In these cases, as shown in Figure 6, 72% (36/50) of the texts were justified with reasons.

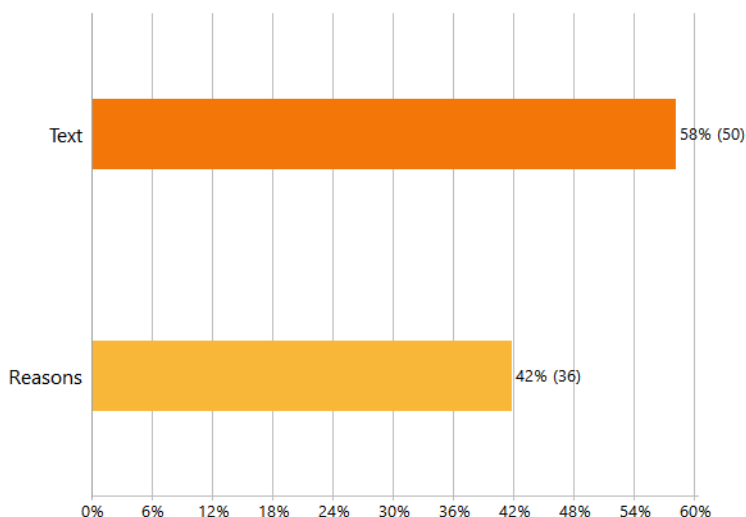


Figure 6. Number of encoded segments for the Executive branch regulation

Instead, when you have a normative text arrogating the competence to regulate to the Legislative Power, there are fewer justifications employing reasons, then. Only 42,5% (126/297) were justified with the aim (Figure 7).

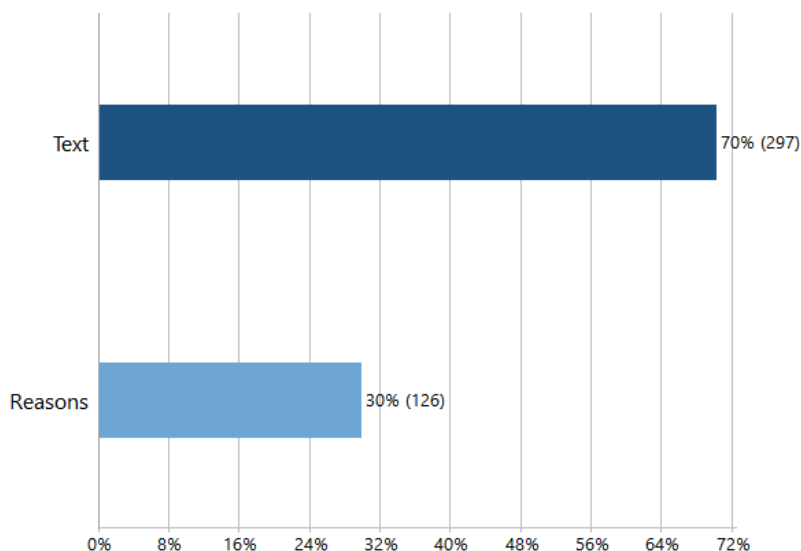


Figure 7. *Number of encoded segments against the Executive branch regulation*

Another interesting number is that of documents where encoded segments are found. It is noticed that there is a text that refers to matters of a technical nature in most of the 67 PMs analyzed, and most of them are the legislature making the regulations to the detriment of the specialized body.

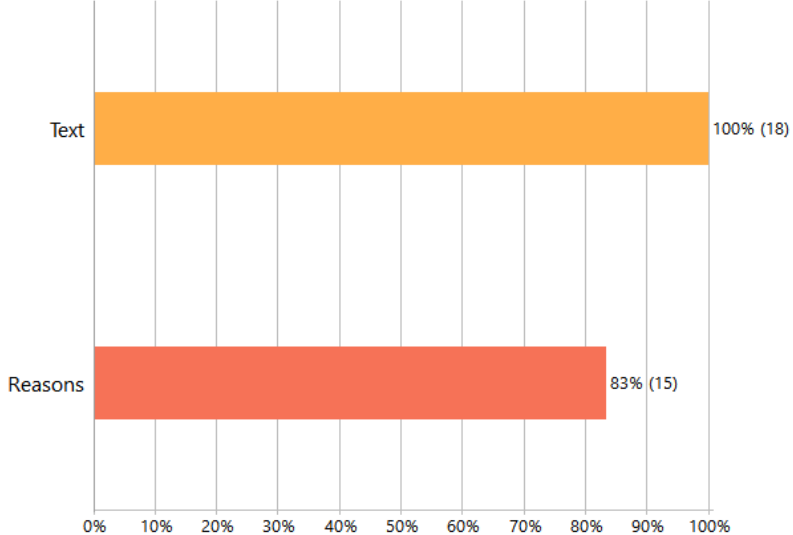


Figure 8. *Number of documents with encoded segments for the Executive branch regulation*

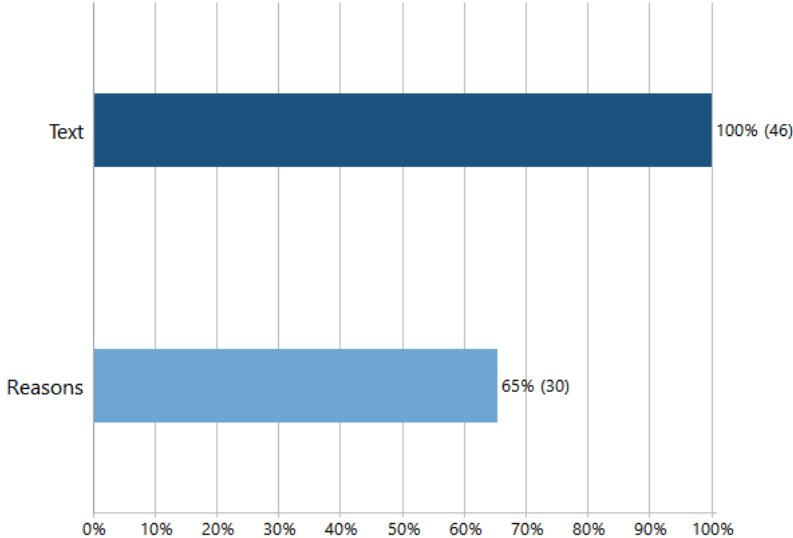


Figure 9. *Number of documents with encoded segments against the Executive branch regulation*

Figures 8 and 9 show that of the 67 MPs, 46 (over 68%) were coded contrary to regulation by the Executive branch. As 49 PMs were codified in some way, and only 18 were codified favoring regulation by a specialized body, there is an evident tendency of the Legislative branch to not delegate matters that require more significant expertise.

The numbers that reflect the frequency of codes in each document reveal how parliamentarians position themselves, as in Table 2. In most PMs, the congresspersons took a position through amendments and arguments set forth by the rapporteur.

Table 2. *Frequency of text for or against regulation in documents*

	Frequency	Percentage	Percentage (valid)
Amendments explicitly pro-regulation with limits	2	2,99%	4,08%
Rapporteur defends pro-regulation amendment	3	4,48%	6,12%
Rapporteur defends pro-regulation amendment for the Executive	16	23,88%	32,65%
Explicitly pro-regulation amendment	2	2,99%	4,08%
Amendment explicitly against Executive regulation	5	7,46%	10,20%
Regulatory PM provision	16	23,88%	32,65%
Rapporteur against Executive regulation with Executive support	5	7,46%	10,20%
Rapporteur against regulation by the Executive	29	43,28%	59,18%
Amendment that regulates	29	43,28%	59,18%
DOCUMENTS with code(s)	49	73,13%	100,00%
DOCUMENTS without code(s)	18	26,87%	-
ANALYZED DOCUMENTS	67	100,00%	-

The Percentage (valid) corresponds to the frequency of the text concerning documents with code. Considering that the third column brings the percentage in relation to all the documents, the valid ratio is more consistent in determining the ways congresspeople use to regulate or to argue against or in favor of the regulation.

The frequency of segments is another number that reveals the tendency of the legislature to delegate or not delegate a matter of a technical nature (Table 3). There is a higher frequency of arguments against delegation besides regulatory texts (amendments and Regulatory PM provision) than pro-delegation texts.

Table 3. *Frequency of segments of text for or against regulation*

	Frequency	Percentage
Amendments explicitly pro-regulation with limits	5	1,44%
Rapporteur defends pro-regulation amendment	5	1,44%
Rapporteur defends pro-regulation amendment for the Executive	31	8,93%
Explicitly pro-regulation amendment	9	2,59%
Amendment explicitly against Executive regulation	5	1,44%
Regulatory PM provision	32	9,22%
Rapporteur against Executive regulation with Executive support	6	1,73%
Rapporteur against regulation by the Executive	84	24,21%
Amendment that regulates	170	48,99%
TOTAL	347	100,00%

Table 4 demonstrates the frequency with which reasons for delegation or arrogation are given in each document.

Table 4. *Frequency of reasons for or against regulation in documents*

	Frequency	Percentage	Percentage (valid)
"Correct" regulation of the Executive body	10	14,93%	27,78%
Legislative Power' Competence	1	1,49%	2,78%
Valuing Congressional participation	1	1,49%	2,78%
Efficiency of Public Policy	30	44,78%	83,33%
Transparency/Control of Executive branch acts	9	13,43%	25,00%
Distrust in the executive branch	3	4,48%	8,33%
Taxpayers control	1	1,49%	2,78%
Executive branch competence	9	13,43%	25,00%
Distrust in the executive branch	1	1,49%	2,78%
DOCUMENTS with code(s)	36	53,73%	100,00%
DOCUMENTS without code(s)	31	46,27%	-
ANALYZED DOCUMENTS	67	100,00%	-

The Percentage (valid) corresponds to the frequency of reasons concerning documents with code. Considering that the third column brings the percentage in relation to all the documents, the valid ratio is more consistent in determining the ways congresspeople use to argue against or in favor of the regulation.

Also, certain arguments are used to support both sides of the issue, particularly when it comes to Public Policy efficiency and the need for Transparency and Control of Executive branch actions. This repetition can make it difficult to determine which assertion is ultimately the most convincing for each side.

The frequency of segments of reasons code in documents is another number that reveals the tendency of the legislature to

argue for the efficiency of public policy when justifying a movement for or against regulation (Table 5).

Table 5. *Frequency of segments of reasons for or against regulation*

	Frequency	Percentage
"Correct" regulation of the Executive body	14	8,64%
Legislative Power' Competence	2	1,23%
Valuing Congressional participation	1	0,62%
Efficiency of Public Policy	101	62,35%
Transparency/Control of Executive branch acts	18	11,11%
Distrust in the executive branch	3	1,85%
Taxpayers control	1	0,62%
Executive branch competence	20	12,35%
Distrust in the executive branch	2	1,23%
TOTAL	162	100,00%

Looking deeper into the 67 PMs, it is possible to reveal the types of text, and their frequency in each document, that argue in favor or against the delegation to the Executive Branch of matters of specialized content.

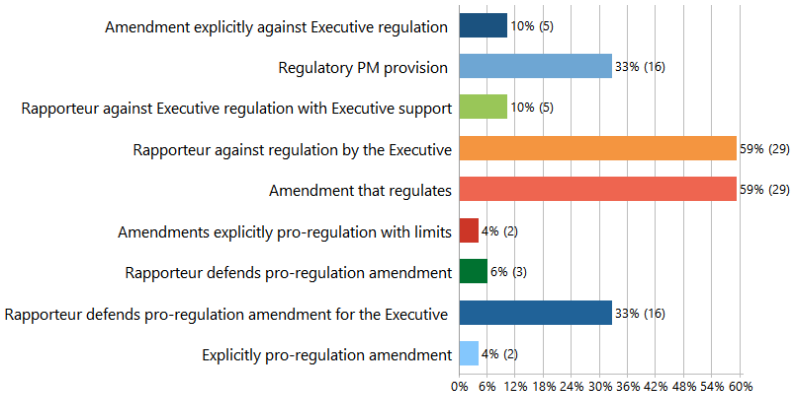


Figure 10. *Documents with encoded segments that contain text for or against regulation*

The texts most found were those against delegating matters requiring the expertise of the Legislative branch. As seen in Figure 10, these texts were written by the authors of the reports and of the amendments.

As the research was restricted to the reports, it may be that more amendments were postulated against the delegation of the matter, considering that there might not be a description of them in the rapporteur text. However, the examination already gives a suitable dimension to the problems posed.

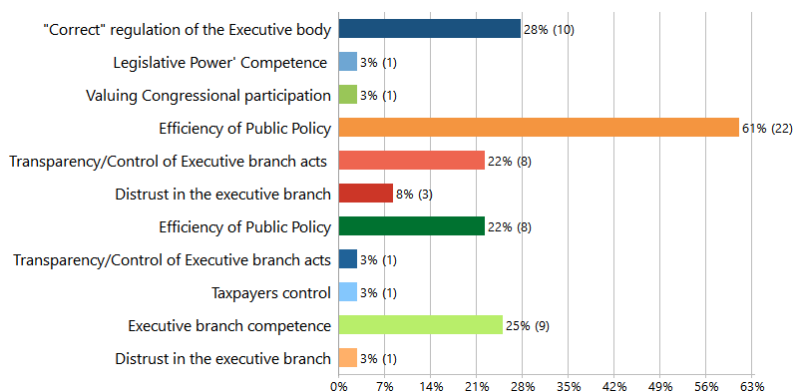


Figure 11. Documents with encoded segments that contain reasons for or against regulation

The most frequent reason (Figure 11) for delegating or assuming responsibility for regulating was efficiency. Regardless of whether it is to be attributed or claimed, efficiency is a motive used as a wildcard by MOCs.

In a final overall analysis, a connection was made between the codes of texts and the codes that give the reason for the delegation of competence to be carried out or for the regulation to be realized within the legislature's scope. About the texts adhering to the Executive branch rules, in Figure 12, the most frequent reason is that which claims that the specialized body is responsible for dealing with matters that require expertise.

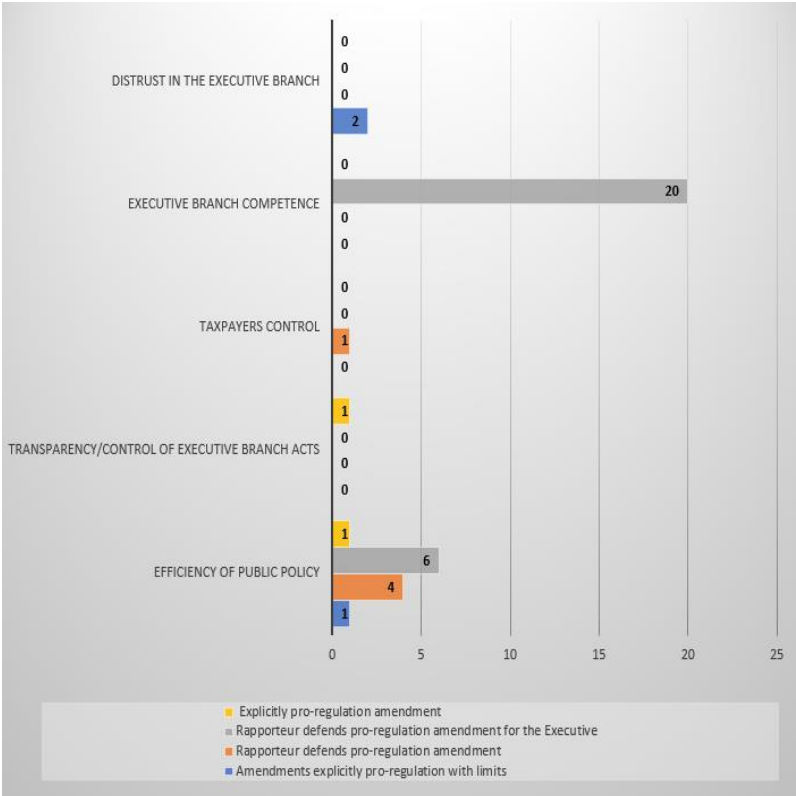


Figure 12. *Coded segments with text x reasons for the Executive branch regulation*

Regarding the texts contrary to the regulations of the Executive Branch, in Figure 13, the most frequent reason is the one that claims the efficiency of public policy.

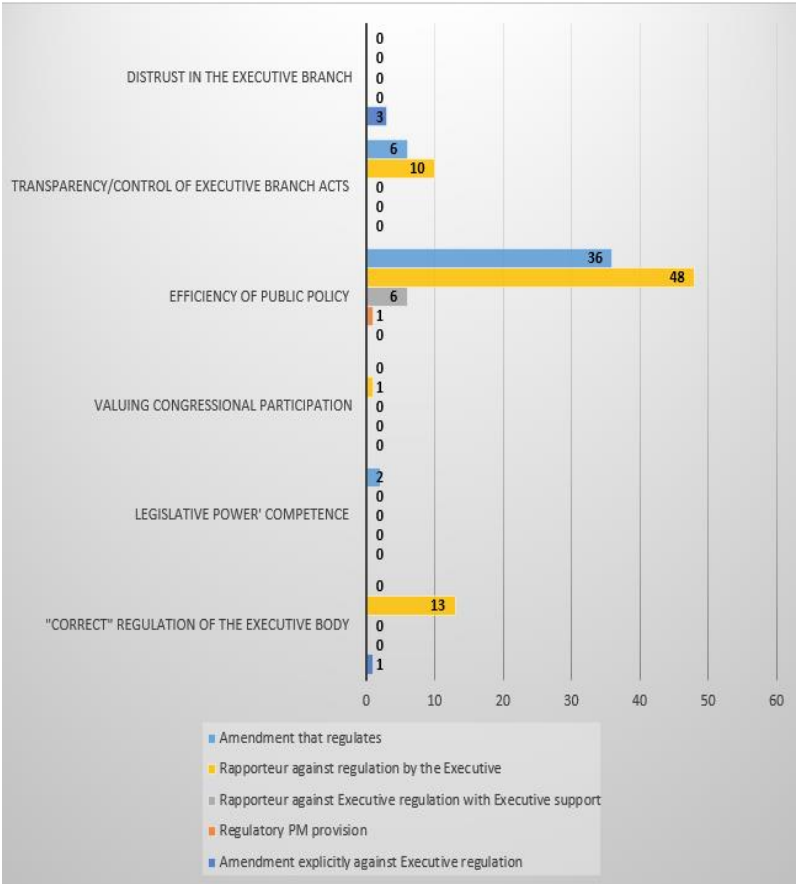


Figure 13. *Coded segments with text x reasons against the Executive branch regulation*

The Qualitative Content Analysis that follows the initial descriptive statistics addresses two distinct characteristics in the MPs' discourse. The first characteristic, arguing, describes how the MP is for or against the delegation of a matter of technical nature to the Executive branch. The second characteristic, reasoning, addresses how the MPs justify the arguing, and the motives for the action.

Details of Analysis and Results

This section will describe how the MPs' discourse occurs. For this, each of the texts favorable or contrary to the

delegation of a technical nature matters to a specialized body of the Executive branch will be analyzed to understand the parts of congresspersons' discourse that addresses modification of the legislation addressed to the constituents. Then the reasons for the text will be explored.

Text for or against the delegation to a secondary legislation

In this topic, the exam is on codes referring to texts in the reports that seek to regulate a matter at the level of the law and those that aim to take the minutiae to secondary legislation.

Amendments explicitly pro-regulation with limits.

This code refers to congress amendments to the text of the PMs (in this case, five PMs received this type of amendment proposal) so that public policy regulation was delegated to an Executive branch body, but this delegation was done with limits. Accordingly, although the MOC believes that specialists will better detail the public policy, it understands that giving total freedom could cause harm to society.

In the content of these segments, there is wording addressed to administrative bodies in order to establish the competence to oblige constituents in general as long as a deadline is not exceeded and is considered a characteristic. It also has text that determines regulation by the Executive, provided that some criteria are observed. Or authorization if a condition is met. Or the possibility of rule in the second degree if the requirement is met.

Aranson, Gellhorn, & Robinson (1982) describes these limits on delegation as a possibility to solve the problem of conflicting objectives between those that prescribe state activity. Given this difficulty in agreeing on a policy for the agency to adopt (e.g., because of implementation costs), they could at least agree to limit discretion so that, for example, limited costs would make it possible to implement the policy.

Wiener & Man (2019) clarify that excessive limits in primary legislation reduce the responsiveness and reactivity of regulation to changes and developments since adjustments are required in almost all minor policy updates. Thus, exaggerating specificities and technicalities undermines the

effectiveness of the norm and compromises the public interest that it seeks to guarantee and promote.

The solution seems to lie in the middle ground. If there are conflicting objectives among parliamentarians, this cannot harm the application of a public policy. Therefore, the MPs must restrict the minimum possible so the Executive branch can effectively implement the desired state program.

Rapporteur defends pro-regulation amendment.

This code contains excerpts from the PM's reports in which the rapporteur defends the delegation of regulatory powers to specialized bodies.

In the content of these segments, there is the wording on the need to relativize the legal requirement in the form of the regulation. Also, it is argued that the excessive details in the proposed amendment are to the detriment of the second-level law. Additionally, assert favorable to increase the operational capacity of the body. Or that the rule contains the requirements of public policy. Or with the delegation of the ruling, operating authorization, and inspection.

As Epstein & O'halloran (1999), explain, the Member of the Parliament (MP) may defend delegating authority for various reasons, one of which is electoral relations. Within this category, they present three variations. One reason could be that legislators want to spend more time serving their constituents while still taking advantage of agency expertise. Another explanation is that legislators may be willing to expose their constituents to administrative regulation whims but are ready to intervene if the process goes awry. Finally, legislators may position themselves as leading an organized "protection racketeer," threatening uncooperative constituents with harmful regulation if they do not contribute to their coffers.

The idea of a "regulatory lottery" is the second explanation for how certain interest groups are given authority by agencies. This happens when these groups are unable to come to an agreement during the legislative process and thus delegate authority to the government administration. This approach seems to be a way to avoid conflicts and ensure that the necessary regulations are put in place. Furthermore, in

situations where groups of varying sizes come into conflict, it may be beneficial for legislators to delegate authority to a neutral third party. This delegation can offer appeasement to larger groups through regulation in the public interest, while the smaller, more concentrated group can use their resources to influence regulations in their favor. The delegation of authority also allows Congress to shift responsibility for unpopular policies onto regulatory agencies, which can be advantageous when the policy in question has dispersed costs and concentrated benefits. In contrast, legislators may choose to make policy decisions themselves when the costs are concentrated, and the benefits are dispersed (Epstein & O'halloran, 1999). In these cases, the costs of the policy are spread out over many people, while the benefits of the policy are concentrated in a small number of people. This means that the people who bear the costs of the policy are likely to be different from the people who receive the benefits of the policy.

It remains clear that, even though it is the best choice to make public policy more efficient, this is not a reason for MPs to give up the prerogative of regulating. Even though, in the reasons presented in the reports, the MOCs claim efficiency as a basis for delegation.

Rapporteur defends pro-regulation amendment for the Executive.

This code is very similar to the previous one, as the rapporteur also defends regulation. The difference is the reference to the Executive branch as more capable of carrying out public policy details.

In the content of these segments, there is wording about making clear the competence of the administrative government and in its best capacity to weigh the inherent risks. About how the insertion in the body of the legal norm of the composition and of the competence will generate problems in the future. Or minutiae are best dealt with in a decree. Favorable to the autonomy of the administration. Or secondary law aspects should not be at the primary law level. Technical matters must be periodically reassessed and cannot then be included in primary law. Regarding unnecessary detail

in primary law. Or the subject is already dealt with by regulation. Concerning authorization to the executive branch to determine to whom the public policy applies. Dictating that complex matters must be arranged using secondary norms. Calls for the publication of a specific regulation to establish special simplified and priority procedures that facilitate public policy. Dealing with the manager will adopt options that optimize the result. That eventual restriction can bureaucratize and make government action unfeasible. Or that a law is not needed to create a collaboration mechanism between the various administrative bodies. That the task of arbitration of values must be in regulation besides the non-opportunity in creating very rigid limits. Or that the primary law is not the place for specific requirements only relevant aspects should be included.

Although the call for delegation is clear and undoubtedly necessary most of the time in terms of specialization and division of effort, it also has its drawbacks. One potential issue is that the delegate may become unaccountable and captive to special interests, which could harm the public interest. There are other downsides to delegation, such as agency losses and costs. When the agent's choices do not align with the principal's preferences, agency losses occur, and agency costs encompass the expenses and efforts involved in overseeing an agent's actions. Agency losses are more likely when the agent has agenda control, there is a conflict of interest between the principal and agent, and the principal lacks an effective check on the agent's actions. The lack of an effective check may be due to the principal's inability to evaluate the agent's performance or the separation of powers in the Constitution, which creates a "multiple principal" problem. In this situation, agencies may be unconstrained within a certain sphere of activity, depending on the extent of conflicting interests among the principals. The agency may be able to maintain its policies by pleasing a single "veto player" capable of blocking legislation (McCubbins, 1999). In both cases, the principal's inability to evaluate the agent's performance can lead to a lack of an effective check on the agent's power.

Even when the text points to the adequacy of the delegating measure, there is no measure of the action cost-benefit, much less the forms of control. As mentioned by Baldwin *et al.* (2012), regulators may be subjected to controls from external sources in various ways. It can be legal requirements and objectives set by statutes. From rules that are created or approved by other organizations or government officials. With guidelines or criteria provided by ministers to be considered by the self-regulator. By congressional body supervision overseeing the legislation delegated to the self-regulator. From control over funding and the influence, it brings by government departments. Oversighting conducted by external agencies. Informal pressures from the government can be exerted when state regulation is threatened. Judicial review of the regulator's actions. Complaints and grievance-handling mechanisms such as ombudsmen. And reporting and publication requirements mandated by the government or Congress.

Explicitly pro-regulation amendment.

This code refers to proposed amendments to the MPs' text that claim the power delegation. The interesting thing about all these amendment proposals, including those already analyzed in previous codes, is that they advocate a regulation that is not in the rule's original text. That is to say: the Executive branch made a law without providing regulatory powers to its bodies.

In the content of these segments, the wording on specific regulations holds the government agency's responsibility for authorization to operate upon compliance with requirements established by the agency. Includes transferring the determination of demands to an administrative rule. It declares the governmental body's responsibility to determine a public policy to resolve how affected citizens should act. It fixes that in providing public services must observe secondary law.

There can be several reasons why the Executive branch may not be keen on receiving a delegation from the Legislative branch. The Brazilian Constitution was designed to divide the powers of the government among three branches

so that the dominium would not be concentrated in one place. The Executive branch may be hesitant to receive a delegation from the Legislative branch as this could lead to an erosion of this separation of powers and an undue concentration of power in one branch. Another reason could be that the two branches often represent different political parties or have different policy priorities. In such cases, the Executive branch may not want to receive a delegation from the Legislative branch as it may go against their own policy goals or political agenda. There may also be accountability concerns, as the Executive branch is directly accountable to the electorate, while members of the Legislative branch are accountable to their constituents. If the Executive branch receives delegation from the Legislative branch for decision-making, it may be held accountable for the outcomes of those decisions, even if they were initiated by the Legislative branch. This can create conflicts of accountability that can affect the Executive branch's ability to govern effectively. Furthermore, the Executive branch may feel that it has officials with specialized knowledge and expertise in governing, policymaking, and administration, and they may believe that receiving a delegation from the Legislative branch, which consists of a larger and more diverse membership, could slow down decision-making processes, or result in less effective implementation of policies due to a lack of expertise. Ultimately, the Executive branch may want to preserve its authority and prerogative to shape policy and take actions based on its own judgment. Receiving a delegation from the Legislative branch could limit their ability to independently exercise their executive authority and shape policy outcomes as they see fit.

There is no way to define why these delegations proposed by the rapporteur in the report and by the MOCs in the amendments are not directly in the text of the PM. As described, the reasons for this can be the most varied, even the fear that the PM will not be approved in Congress due to the delegation. Or by the perception that the competence is unnecessary as when needed, it is enough for the Executive branch to edit a PM, which has a law force.

Amendment explicitly against Executive regulation.

In these proposals for modifying the text of PMs, parliamentarians explicitly declare themselves against regulation by the Executive branch.

In the content of these segments, there is wording about the impossibility of creating criteria by the administrative body so that citizens can participate in government action, besides demanding a resolution by the Federal Senate to the condition's definition.

The argument against delegation is that it creates confusion about the extent of democratic accountability in the scheme of democratic representation. Representation should be a compromise between direct democracy and a government that does not provide for the consent of the governed. Pure democracy is impossible these days as representation refines and broadens public opinion. Arguments against delegation based on democratic accountability suggest that administrative rulemaking could be more responsible for augmenting the representation problem (Mortenson & Bagley, 2021). As administrative rulemaking is often done by unelected officials who are not directly accountable to the public, these officials may be more likely to act in their own interests or the interests of special interest groups rather than the interests of the general public.

In that matter, the Legislative Power would more appropriately have the ability to legislate on technical issues to ensure they can represent and stay connected with their constituents. This competence would allow them to remain informed and knowledgeable on important issues that affect their electorate.

Regulatory PM provision.

As surprising as this code seem it is what is written, the Executive branch itself is against the delegation of powers.

These segments contain wording about promoting the adoption of measures directly in the PM. It determines that only after the entire procedure measures will be taken. It links resource applications. It fixes how the manager should proceed. About requirements to be fulfilled to enjoy a state action. Regarding the deadline for tax collection. About rules

of how citizens must proceed. Or how the taxpayer should perform a calculation. About when the taxpayer can opt for a procedure. Concerning the notification mode and the citizen's guarantees. On public service prices.

In cases where the Executive Branch regulates directly through the PM, there seems to be complacency. Instead of requesting delegation to the Legislative Power, the second-level norm is inserted directly into the legal text, avoiding conflict and political wear and tear.

As argued by Figueiredo & Limongi (1997), when considering the Executive branch's role in modern government, some argue that exceptional legislative powers are necessary for effectiveness, especially in Latin American countries with fragmented party systems. Delegating legislative powers to the Executive can help overcome coordination issues and decision-making instability in the Legislative branch, leading to more stability and efficiency in policy results. However, the delegation should be conditional and subject to the evaluation of gains and losses for both the Executive and Legislative branches. So, the use of a PM by the Executive should be evaluated in terms of its impact on Congress's institutional interests and influence on public policies. The nature of the policies and the learning process of both branches must be considered to determine the extent of the influence of Congress and the effectiveness of delegation. While delegation can lead to conflict between political interests and institutional interests, Congress has not yet found a solution to limiting the Executive's use of provisional measures.

Rapporteur against Executive regulation with Executive support.

Another surprise is when the rapporteur argues against the delegation to the government administration declaring the support of the Executive branch for this. It seems like a play on words to accept what cannot be refuted—the prominence of the Executive in a particular matter.

These segments contain words about tightening the government's control over citizens. Determining how citizens

should act. Simplifying procedures performed by citizens. And regulating the issuance of bonds.

The Executive branch's accord to these amendments seems to be linked to concessions that, in the end, do not impact what government bodies intend with public policy. It reveals a dialogue between the two powers to govern with both parties' agreement.

In the relationship between the Executive and Legislative branches, it's relevant to consider the nature of the policy in question and how both parties learn to use it strategically. Lawmakers often delegate legislative functions to the government administration in areas of public policy that may result in widespread gains but impose costs in the present, making them unpopular. This delegation is appealing institutionally because it avoids direct responsibility for unpopular measures and delays decisions that increase adjustment costs. However, delegation can have negative effects on the Congress' capacity to pursue its objectives of institutional strengthening or in other areas of public policy. The PM's extended processing periods are influenced by political party conflicts between the two branches' interactions. It is again clear that Congress has yet to find an institutional solution to limit the president's prerogative to issue decrees with the force of law upon publication, and it may be unlikely to do so if the circumstances are highly favorable to the Executive (Figueiredo & Limongi, 1997). Of course, the circumstances are not always "highly favorable" to the Executive. In some cases, the Executive may be facing opposition from Congress, from the public, or from the military. However, when the circumstances are "highly favorable," the Executive can exercise a great deal of power.

Rapporteur against regulation by the Executive.

This code is like the previous one, only without the support of the Executive. So, it is the rapporteur taking a stand against the delegation.

These segments contain words about less bureaucracy in services provided to citizens, with procedural rules. About avoiding behavior from citizens without depriving them of the freedom to act. Making mandatory a specific form of how the

public agent should perform in society. Fixing the obligation of guarantees. Establishing what matters to the citizen-determined discharge of debt. Restricting the possibility of public administration acting with citizens. Putting in the law what is enshrined in secondary legislation. Increasing the scope of public policy with society without compensation. Creating regulation of rules to be followed by the taxpayer. Resolving how the citizen can act in circumstances that it specifies. Making the possibility of assessment by the government body more precise. It adds a fixed level to the interest rate. It sets inspection rules. It creates a certificate. It determines how the taxpayer must provide proof. Establishing the moment that the taxpayer can consider the perfect act. Setting a deadline for the use of authorization by the taxpayer. Proposing steps, terms, and documents elimination of taxpayers' processes. Requiring that the public administration does not recognize acts or legal transactions signed by the taxable person in certain situations. It makes clear the device of treaties. It fixes what can be considered as gross income by the taxpayer. Broadening interpretation made by secondary legislation. It creates procedures for the exchange of aircraft. Allowing the public administration to remove aircraft. Exempting the professional who prepares the described memorial from submitting a note of technical responsibility. Fixing how the debtor can sell the property. Establishing periodicity and form of payment. Prohibiting license extension. Suspending public setting administration arbitrary proceedings. Updating public services provided. It installs site flexibility. It fixes amounts collected per cinematographic work.

There is a gray area between a constitutional delegation of functions, sub-delegation, and over-delegation. This is not the case with the excerpts coded here. In this research, we sought to highlight what was clearly on one side or the other of the gray zone, situations in which the Legislative Power has the duty to delegate as the efficacy of the public policy is at stake.

Efficacy refers to how successful legislative action is in achieving its intended outcome. This aspect is of particular interest in terms of politics and emphasizes the importance of

clearly defining the objectives of a legislative proposal. If the political authorities, such as the legislator, fail to establish these objectives, it becomes impossible to evaluate the effectiveness of the legislation. This doesn't necessarily mean that the goals must be explicitly stated within the legal document itself. They can also be articulated in an accompanying report or discussed during a parliamentary debate. In the absence of an officially endorsed definition of the objectives, evaluators must independently determine what they consider to be the relevant goals of the specific legislation (Mader, 2001). For example, let's say that a program is designed to reduce crime. If the evaluator does not determine what they consider to be the relevant goals, then the control may only measure the number of arrests or the number of convictions. However, these measures may not actually be the most important goals of the program.

In any case, effectiveness does not lie in determining how public policy should be carried out by the Executive branch, as in the excerpts highlighted by this research, but in making the objectives of this public policy well-established.

Amendment that regulates.

Regulatory amendments are proposed PMs' modifications dealing with matters of a scientific nature, which would be better dealt with by specialized bodies.

These segments contain words about the overpaid credit conversion. About the refund of the difference paid. Exempting from tests. Regarding the possibility of re-registration. Or the possibility of periodic renewal. Concerning the amount of ammo that can be acquired. Extending the use of the warranty. It makes the guaranteed requirement more flexible. Setting deadline. Demanding citizens to participate in state action. Changing the form of delegation. Fixing interest rate. Defining concepts for citizens. Stimulating studies. Providing for civil associations and cooperative societies. Including products in the regulatory standard. Determining how the public administration will purchase products. Establishing administrative rules that increase bureaucracy for taxpayers. Determining how the taxpayer should act. Restricting the products covered in

public policy. Suppressing registration prerogative. It deals with the purchase and sale of gold in mining areas. It determines the public money allocation without demand from who will receive the contribution. It provides for fiscal and control analyses. Exempting from authorization renewal. Regulates specificities in a profession. Including categories in the authorization. Ruling how to account for registration. Ruling term. Extending the payment of the outstanding balance. Modifying the ways to require installation. Providing the promotion of aircraft removal. Disciplining access to private areas adjacent to airports. Establishing the payment method. Establishing in which way the property inspection will be carried out. Determining how installation credits will be settled. Giving more coverage to the beneficiary's selection. Determining wide dissemination. Establishing the form of publication of the act. Authorizing the purchase and sale of products. Ending the necessity to forward tax documents. Impelling the scale of the value of the property. Hindering the investigation administration freedom. Taking care of matters specific to a regulation act. Allowing the term of discharge annotation. Providing conditions for the taxpayer's move. Requiring the provision of documents. Providing for the need for proof. Establishing authorization procedures. Determining the communication. Establishing procedures. Providing for non-suspensive effect. Arbitrating the institute structure. Waiving taxpayer consent. It obliges the acquirer to provide information. Regulating the internal control system. Establishing criteria for setting the parameters. Fixing minimum monetary correction values. Allowing installment. Obliging the taxpayer report. Making possible the issuance of a Declaration. Removing the limit that restricts the amount required to fulfill the commitment. Simplifying notification. Proposing rules for regularization. It institutes reimbursement to the creditor financial institution. Detailing of required documentation. It requires the geodetic coordinates' positional accuracy. It fixes two-way determination. It asks for a form of issuance of title. It fixes what is considered production. Allowing the insertion of up to three hours of local journalistic content.

Cunha (2014) explores how parliamentarians in Brazil change PMs in Congress and how the distribution of rapporteurs and the process of approving bills can serve as effective mechanisms for monitoring the Executive branch. Amendments offered to the PM are a way for congresspersons to reduce the losses involved in the delegation of powers and to signal possible problems with the exercise of legislative power by the President. Interference by MOCs is seen as a process of political negotiation and not as a conflict between forces. Note that congressional interference can result in political gains for legislators. Thus, when Congress amends a PM, it can influence the political agenda. However, the Executive branch has veto power on amended projects, strategically using vetoes to avoid undesirable changes. Finally, the concentration of legislative powers in the President did not prevent the National Congress from monitoring and reviewing the actions of the Executive. The legislative power is essential in maintaining the balance in the Brazilian political system. Moreover, the distribution of lawmaking prerogatives with the President does not prevent Congress from interfering and influencing the political agenda initiated by the Executive.

Reasons for or against the delegation to secondary legislation.

In this topic, the exam is on codes referring to arguments in the reports that seek to defend or to confront delegating a matter dealing with technical issues.

"Correct" regulation of the Executive body.

An argument against regulation by the Executive branch, as it wants to correct what has already been stipulated in a second-level norm.

These segments contain arguments that claim for command in law, as it is in an administrative norm. A statement that calls for punctual adjustment. To make the characterization of embarrassment to inspection more precise. To clarify tax treatment. To ensure greater legal certainty. To withdraw infra-legal command that harms taxpayers. To correct the law misinterpretation made by the public administration. To bring confidence to public policy.

To update procedures practiced by the public administration. Because there was forgetfulness in the correction of values. To carry out a correct verification.

In order to appropriately correct a public policy, it is necessary to carry out an evaluation focused on points previously defined by policymakers. Thus, Baldwin *et al.* (2012) reflect that evaluations should briefly observe alternative methods to achieve the defined objectives. Still, the congresspersons should not claim to offer a comprehensive review of options with the "right" solution. MOCs must avoid spurious elaboration and levels of technicality that impede policy discussions, and values that the assessment cannot consider must be explicitly identified and addressed.

Legislative Power' Competence.

Here the reason lies in competence, which, in this case, would belong to the Legislative Power.

There are two segments in this code. Both reasons that only a strict census law may rule the issue.

The argument for competence is in itself is not very substantive. That must be why it is little used. Because as it was played in these two cases, there is no way to argue against it. An important aspect of a government's institutional competence is the division of labor between primary and secondary legislation. It expresses the distinct responsibilities of each branch, with the Legislative branch having the mandate to define public-interest objectives of regulation, while regulatory agencies are responsible for providing expertise and operational flexibility. This ensures that the government can efficiently and effectively regulate in a manner that benefits the public (Wiener & Man, 2019). Efficient regulation is regulation that is carried out in a way that minimizes the costs of regulation. This includes the costs of compliance for businesses and the costs of enforcement for the government. On the other side, effective regulation is regulation that achieves its intended objectives. This means that regulation should be designed in a way that actually solves the problem that it is intended to solve.

The concern that we continue to uphold this division of labor to maintain a fair and just system for all is not sufficient, it is necessary to put a standard on what should be in one and what should be in the other competence.

Valuing Congressional participation.

In this code, which was found only in one excerpt, the congressperson complains that removing the action from the Executive Power is valuing the Legislative Power.

Despite the honesty in the statement made, for obvious reasons, it does not serve as a defense for the competence arrogation that is best verified with the Execution Power.

Efficiency of Public Policy.

Efficiency is an argument used to arrogate and delegate a public policy. Therefore, against delegation, the segments contain arguments claiming to reduce the documents required for a taxpayer act. For centralized control of these acts. By eliminating procedural duplicity. To achieve the true legal purpose. To Exempt the taxpayer from conditions. To allow the taxpayer to act when is prohibited to act. To prompt publicity of the government action. So that the taxpayer does not incur risks. To simplify the procedures that the taxpayer must carry out. To make the normative command clear. To update the normative order. To provide authoritative knowledge of the internal and external repercussions of an act. To make enforcement effective. To modernize and streamline the use of public properties. To provide legal certainty. So that the public administration is not obliged to challenge or impose expendable resources. For the proper functioning of taxpayers' companies. To simplify. To fill gaps. For exploiting system synergies. So that there is no fraud. In order not to reward unproductive landowners. To publicize policy viably. So that the act respects the principles of economy and speed. To ensure sustainable economic exploitation. To induce gender equality. To eliminate case-by-case analyses. To perfect the conceptual base. To bring specificities on requirements to the taxpayer exemption. To release assets on behalf of the taxpayer. So that there is minimal control of the taxpayer's acts. To add mechanisms that contribute to management. To keep granting exemptions

to those who need it. To reduce legal disputes. To provide more timeliness. To overcome bureaucratic obstacles. To develop the private credit market and provide a greater flow of funds. To standardize. To make editorial adjustments. In order not to bring inconsistencies. In order not to make the cost prohibitive.

To defend delegation, the segments contain arguments claiming to remove unnecessarily rigorous packaging. So as not to create effective problems in the future. Because it is necessary to relativize the legal requirement. To allow a periodic reassessment. Remove restrictions that are not recommended. In order not to leave tax residue. To ease requirements. To contribute with a greater operational capacity. To make the system more agile and secure. To remove unacceptable obstacles. For better achievement of public policy. For periodic evaluations to be carried out.

When it comes to effectiveness, there are a lot of factors at play. Ultimately, it's up to the people in charge to determine what constitutes success and how to achieve it. When we talk about effective policy, we're really talking about finding solutions that are both feasible and beneficial for everyone. This requires careful consideration of the various institutions and stakeholders involved, and a willingness to work together towards common goals. By focusing on what's possible and what's best for the greater public good, it is achievable to create policies that truly make a difference.

Epstein & O'halloran (1999) demonstrate an effective approach to policy making, which involves three steps. Firstly, identifying the decision-making centers in a government system, including areas where policy details are determined. Secondly, determining which actor or actors have the power to choose between policy alternatives on a case-by-case analysis, based on the governing institutions. Lastly, identifying the political interests of these actors, influenced by electoral and constitutional structures. This three-step process should provide insights into the circumstances under which policy will be made in certain ways. This ensures efficiency from the perspective of those who make choices between different policy-making methods. However, this may

not always align with technical efficiency. Rational political actors may choose to include technical expertise, delegate decision-making to address collective action problems, or insulate policymaking from political control to preserve political agreements.

Transparency/Control of Executive branch acts.

The Executive branch's act of transparency and control is another argument used to arrogate and delegate a public policy. Therefore, the segments contain reasoning against delegation, claiming a less restricted interpretation by the public administration. To know which contributors have been selected. So that there is no unjustified delay by the Public Power. To oblige the Public Administration. To set a deadline.

In order to defend delegation, the segments contain claims to make the selection more transparent.

Despite serving both as an argument in favor of and against decentralization, transparency, and control serve much more as an argument against (17 occurrences) than in turn (1 event). From the analysis of the codes, it is possible to agree with Baldwin *et al.* (2012), that it's important for regulatory bodies to be accountable and transparent in their actions. If they operate without oversight, the public may not trust them or see them as legitimate. The Executive branch body must prioritize the needs of the public over their own interests and work towards a greater good.

Notwithstanding, there are manners to control that are more effective, even if the administrative body is not a member of any particular organization. For example, it may be subject to statutory requirements and goals, as well as regulations created or approved by other groups or ministers. Ministerial guidelines or criteria may also be adopted besides congressional oversight of the delegated legislation that guides the administrative body. Additionally, the influence of departmental purse strings and agency oversight cannot be overlooked, nor can informally influences from the government exerted in the shadow threats state regulation. Judicial review, complaints, and grievance-handling mechanisms (e.g., ombudsmen), and reporting and

publication requirements laid down by the government or Congress may also affect the operations of regulators.

Distrust in the Executive branch.

Distrust is another argument used to arrogate and delegate public policy. Therefore, against delegation, the segments contain reasons pretending to avoid directions by the Public Administration through subjective requirements, referring the definition design and financial and contractual conditions to the legislature instead of the Executive. In order not to give the Executive a blank check, as this would imply excessive legal uncertainty.

Two excerpts in this code are in favor of the regulation by the Executive. One talks that the statute must obey the law. The other is to replace dispense for authorizing to exempt from responsibility.

Although they came up with arguments in favor of executive regulation, these assertions also restrict the discretion of the regulating body in charge of implementing the measures.

The delegation of power to make laws is a crucial aspect of modern government. While legislative supremacy is still upheld in theory, there is a shift of power towards the Executive branch, often through referred power rather than original power. Departing from traditional justifications of the status quo can raise suspicion. This distrust is not solely based on abstract theory but rather the concern that significant policy decisions should be made with the people's consent. Consent can only be achieved through representation and compromise. The legislature encompasses diverse interests, making it less susceptible to being "captured" by specific stakeholders, which concern those with economic power. Overall, the delegation of power, especially in regulating, is seen as unfavorable by some, but grounding important policy decisions in consent is crucial for the well-being of society (Jaffe, 1947). The agreement ensures that the people affected by a policy decision have a say in making that decision. This can help ensure that the policy decision is in the best interests of society as a whole.

It's understandable to have some level of mistrust, but we can't let it completely immobilize the government. It's not a valid reason to take control of public policy. Decisions about centralization should be made based on careful analysis of costs and benefits. Mistrust can be useful in keeping a check on regulatory power and making sure it doesn't overstep its bounds.

Executive branch competence.

In this code, there are arguments by the MOCs concerning the competence of the Executive branch body. As to say, the delegation must take place because the parliament is not competent in the issue.

The segments contain reasoning to clarify the competence of the Executive branch. Because details are better in the regulatory decree. As the autonomy of the administrative body should not be disrespected. Because detail is unnecessary. On account of the proposed detailing already finds shelter. Because it should be willing to use second-level norms. For no legal authorization is required for the matter.

As Strøm (2000) argues delegation can be motivated by a lack of competence on the part of the principal. This is a common reason for individuals to delegate tasks to professionals, such as seeking medical advice from a physician or legal assistance from a lawyer. These professionals possess knowledge and skills that the ordinary citizen does not, which justifies the cost of their services. Competence is also becoming increasingly important in the political delegation, as ordinary citizens recognize their lack of insight in areas such as energy production and government lending. Individuals do not want to be subject to decisions made by unqualified individuals in important matters such as surgery or legal proceedings. However, unlike other motivations for delegation, the concern for competence does not necessarily drive delegation from voters to elected representatives, but rather further downstream between cabinet ministers and civil servants.

Taxpayers control.

The only excerpt in this code talks about a statute by an Executive body that must oversight and authorize the

companies to work in a market. This argument suggests that as the sector becomes increasingly relevant, it is necessary to establish a regulatory framework that mandates companies operating within it to be authorized and inspected by government authorities.

It is a convincing claim within the scope that has been placed in this research.

Summary of Results

Chapter 4 demonstrates that the number of codified segments in a report strongly correlates with the number of pages. This could be due to the need to justify regulations, or the attention given by lawmakers to the norm. Interestingly, there seems to be a greater inclination to justify delegating the regulation of technical matters than to explain why an issue falls under the Legislative Power. Moreover, we found a significant number of documents that contained text opposing delegation to the Executive. There were also numerous Amendments made by lawmakers and the rapporteur's position against delegation with the Executive branch's support. Additionally, there were many encoded segments that opposed regulation by the Executive. The most commonly used code was related to the efficiency of public policy, both for and against delegation. MOCs who supported delegating the minutiae of public policies argued that the body had the ability to legislate at a second level. In contrast, those who wanted to arrogate public policy to primary law argued that policy efficiency was the main reason. Finally, the codes used in the qualitative content analysis were analyzed, revealing the texts used by parliamentarians and the arguments that supported them.

Chapter 5 makes the conclusions and recommendations of this research study.

5

Conclusions and Recommendations

The issue of transfer pricing, studied in the first chapter, is complex and requires technical expertise to be properly analyzed. While the agents of the Executive Power are best equipped to make decisions on issues involving the technical execution of public policy, the Legislative branch is most efficient in determining whether or not to apply transfer pricing. Therefore, it would be more effective if the Legislative branch only established whether or not to apply it, as the technical details of how this price is determined can be difficult for many to understand. This research aims to investigate how frequently this occurs and whether there are other cases in which the Legislative branch should not be competent to make decisions because of the nature of the matter treated.

It's unfortunate to see decision-makers executing poor choices that result in wasted resources, damaged economies, and unwinnable wars. This could be due to a lack of consultation with the right experts or simply ignoring their advice. Sometimes, the best course of action may not even be

known, and decision-makers may be swayed by so-called "experts" who pretend to know what policies will work. Clearly, decision-makers need to have the necessary knowledge to make informed decisions and identify bad alternatives.

Representation can be crucial in certain situations, but it's not always necessary when looking for scientifically accurate answers or where no value system or judgment is involved. In cases where deliberation and reason are irrelevant, representation may not be possible except in a symbolic or descriptive sense. However, representation is essential when we cannot rely on experts and where interest is involved. In other words, substantive representation becomes crucial when decisions are not merely arbitrary choices.

In this chapter, there is a discussion of the research results on the 67 Brazilian MPs. The investigation aimed to determine if Congress legislates on matters that require technical expertise and if the Executive branch demands Congress to deal with such matters. Additionally, the reasons for the changes that require technical expertise made by Congress are given. The chapter is divided into three parts. In the first section, the research summary of the results is presented. The second section offers a discussion of the results. The third section introduces the conclusions and practical recommendations. Finally, the fourth section exhibits recommendations for further research.

Summary of the Results

This comprehensive research reviewed 67 detailed reports, which collectively spanned 1,231 pages. Throughout this extensive review, 509 coded excerpts were identified and compiled. In addition, 7,207 amendments were presented to further enhance the quality and effectiveness of the Measures under review.

The study comprehensively analyzed legislative power and public policy efficiency through descriptive statistics and qualitative content analysis. Descriptive statistics revealed significant correlations between different variables, shedding

light on the intricate relationship between the number of pages, amendments, and encoded segments in the analyzed legislative documents.

The liaison between the number of pages of the report and the number of amendments to the PM presented a Pearson correlation coefficient of 0.5882 indicating a moderate strength positive linear relationship. The Spearman's Rho correlation indicated a positive change between the number of pages and amendments, suggesting that the corresponding PM number of amendments may also increase as the report number of pages increases. However, this relationship is not necessarily linear, as dynamics can be influenced by outliers or non-linear data. The dynamic magnitude (0.404) suggests that the correlation between pages and amendments is not strong enough to accurately predict the number of amendments based on the number of pages.

The interaction between the number of encoded segments and the number of presented amendments reveals a moderate positive linear correlation. More excerpts were encoded as the number of amendments increased, but not to a perfect extent. Spearman's Rho correlation (0.17524) indicated a weak positive correlation between the two variables, meaning that as one variable increases, the other variable tends to increase slightly as well, but the relationship is not very strong.

On the other side, a strong positive correlation (Pearson correlation coefficient of 0.9361) exists between the number of segments encoded and the number of report pages. This suggests a high degree of interaction between the two variables, and as the number of pages increases, it is more likely to encounter text alluding to technical matter regulation.

The analysis revealed that the Legislative Power tended to regulate matters of a technical nature rather than delegating them to specialized bodies. When defending regulations made by the Executive, there was a higher percentage of texts justified with reasons compared to normative texts arrogating competence to the Legislative Power. This suggests that when it comes to keeping competence within the Legislative, Congress has less propensity to justify.

Exists a clear tendency of the Legislative branch to reject delegation, with a higher frequency of codes against delegation compared to pro-delegation texts. The most frequent reason provided by parliamentarians for delegation or assuming responsibility for regulation was efficiency, which was used as a common motive regardless of whether it was attributed or claimed.

After conducting the Qualitative Content Analysis, it was found that there are a variety of views regarding regulatory delegation to the Executive branch. Some argue that the Executive branch has the competence and expertise needed for delegation, while others believe that transparency and control are necessary to ensure delegation is done properly. Additionally, the public policy efficiency is another argument for and against delegation. However, some express distrust in the Executive branch and highlight the need for clear regulations to ensure that taxpayers have control over the delegation process. Finally, while some argue that congressional participation is an important factor favoring delegation, others find this argument less convincing.

The study provided valuable insights into the complex relationship between legislative power, and public policy efficiency. Descriptive statistics highlighted correlations between key variables, while qualitative content analysis revealed a preference for the Legislative Power to regulate matters of technical nature rather than delegating them to specialized bodies. The study's findings underscore the importance of carefully considering the justifications and implications of delegating regulatory authority, highlighting the potential impact on legislative decision-making processes and policy outcomes.

Discussion of the Results

This section discusses the results of the two investigation types. At first, the focus is on the descriptive statistical research part. And, in a second moment, on the Qualitative Content Analysis part.

The Descriptive Statistics Discussion of the Results

The first part of this section is based on the results presented in the descriptive statistical research. The objective here is to give an overview of all documents scrutinized.

Correlation between Pages and Amendments.

The Pearson correlation coefficient of 0.5882 indicates a moderate strength positive linear relationship between the number of pages of the report and the number of amendments presented in the Provisional Measures (PMs). This means that as the number of pages in the report increases, there tends to be a higher number of amendments made to the PMs. However, it's important to note that the relationship is not necessarily a direct or proportional one and could be influenced by other factors.

The Spearman's rho correlation of 0.40417 also indicates a positive relationship between the number of pages and the number of amendments. It suggests that as the number of pages increases, there is a likelihood that the corresponding number of amendments will also increase. Nonetheless, Spearman's correlation considers the rank or order of the data rather than assuming a linear relationship. This means that the relationship between the number of pages and amendments may not follow a consistent pattern and could be influenced by outliers or non-linear dynamics.

It's important to exercise caution when interpreting these correlation coefficients. While there is a statistically significant association between the number of pages and the number of amendments, the strength of the relationship is not strong enough to accurately predict the number of amendments based solely on the number of pages. Additionally, the presence of outliers, such as the PM's report with 175 pages and 747 amendments, can significantly influence the correlation results.

Overall, the correlation analysis suggests a relationship between the length of the report (number of pages) and the number of amendments to the PMs. However, the relationship is not deterministic, and other factors beyond the report's length may also influence the number of amendments presented. One probable cause is that, in some rapports, not

all the modifications proposed by the MOCs are presented and analyzed. The rapporteur does not feel for scrutinizing its reasons to accept or reject these proposed amendments.

Correlation between Encoded Segments and Number of Amendments.

The interaction between the number of encoded segments (coded excerpts) and the number of presented amendments shows a moderate positive linear correlation based on the Pearson correlation coefficient of 0.5503. So, as the number of amendments increases, there is a tendency for more segments to be encoded in the reports. Yet, the correlation is not perfect, indicating that the relationship is not fully deterministic or proportional.

Spearman's Rho correlation coefficient of 0.17524 indicates a weak positive correlation between the number of encoded segments and the number of amendments. It suggests that as one variable increases, the other variable tends to increase slightly as well, but the relationship is not very strong.

The correlation analysis indicates a positive relationship between the number of encoded segments and the number of presented amendments. However, the relationship is not extremely strong, and other factors may also influence the number of encoded segments and modifications proposed in the reports. Likely, it is not always a technical matter that incites the MOCs to let their mark at the PM.

Correlation between Encoded Segments and Number of Pages.

The interaction between the number of encoded segments (codes found) and the number of pages in the report shows a strong positive correlation based on both the Pearson correlation coefficient of 0.9361 and Spearman's rho of 0.68125.

The Pearson correlation coefficient indicates a strong positive linear relationship between the number of encoded segments and the number of pages in the report. As the number of pages increases, there is a high likelihood of encountering text that alludes to the regulation of a technical matter, resulting in a greater number of encoded segments. The coefficient of 0.9361 suggests a very strong relationship

between the two variables, meaning that they are highly dependent on each other.

Similarly, Spearman's rho correlation coefficient of 0.68125 also suggests a firm positive relationship between the number of encoded segments and the number of pages. It indicates that as the number of pages increases, there is a tendency for a greater number of segments to be encoded. Yet, as it was seen, Spearman's rho acknowledges the rank or order of the data, rather than assuming a linear relationship. The powerful correlation suggests a consistent pattern in the relationship between the two variables.

Both correlation coefficients indicate a solid positive relationship between the number of encoded segments and the number of pages in the report. As the rapport number of pages increases, there is a higher likelihood of encountering text related to the regulation of a technical matter, leading to a more significant number of encoded segments. Probably, the rapporteur feels the need to justify when the technical issue appears in the proposals or even when it wants to introduce this subject kind, making the page number increase.

Number of encoded segments for the Executive branch regulation (Relation Text/Reasons).

As the first code level distinguishes whether a segment is for or against regulation by the Executive branch, the second code level differentiates between the text and the passage's explanation or justification.

Based on the data provided, when examining the defense of a regulation made by the Executive, 72% (36 out of 50) of the texts were justified. However, it is not possible to draw definitive conclusions about the reasons for this pattern without further context or information.

There are several possible reasons why congresspersons provide justifications for regulation by the Executive. It could be a deliberate choice, assuming that the rationale is needed because the competence is being transferred. Alternatively, some members of Congress may want to control the Executive ruling, giving limits through the delegation rationale. They may articulate justifications to have a transparent legislative

process. Additionally, differing views or approaches among congresspersons could explain the reasoning as a way to convince the MOC peers. Some may prioritize providing justifications for their defense, while others may not see it as necessary or may have a different understanding of the role of explanations in the legislative process. It is also important to note that the qualitative content analysis itself might introduce variability in the identification of justifications, as coders or researchers may have different interpretations or criteria for what constitutes an explanation.

To gain a better understanding of the reasons behind the observed pattern, it would be necessary to delve deeper into the specific context of the legislative process, the characteristics of the regulatory texts and proposed regulations, and potentially conduct further qualitative research or interviews with the congresspersons involved. This additional information can help shed light on whether the lack of justifications is due to a deliberate choice, a lack of understanding, or other factors influencing the legislative dynamics.

Number of encoded segments against the Executive branch regulation (Relation Text/Reasons where encoded segments are found).

This reasoning is between the content of the rapport PM which includes a text arrogating the competence to regulate to the legislative and its reasons. In these cases, there are fewer justifications employing reasons (42.5% or 126 out of 297).

Based on the presence of a normative text in the rapport PM that arrogates de competence to regulate to the Legislative branch without the respective reason, it appears that Congress has taken on the responsibility of regulation in this context. This may result in fewer explicit justifications provided by the congresspersons, as they might consider the normative text as the basis for their authority to regulate. However, it is plausible that some members of Congress may have a different interpretation of the regulation and its implications and may not see the need to provide extensive justifications. Additionally, the lower proportion of explanations could even reflect differing views and

approaches among the congresspersons, with some prioritizing explicit basis while others may not consider it necessary. It is important to note that the nature of the qualitative content analysis and the criteria used for coding justifications may also introduce variability in the study.

To gain a more comprehensive understanding of the reasons behind the observed pattern, it would be important to consider the specific context and dynamics of the legislative process, the content, and implications of the normative text, and potentially conduct further qualitative research or interviews with the congresspersons involved. This additional information can help provide insights into whether the lower proportion of justifications is a result of a deliberate choice, differing interpretations, or other factors influencing the legislative decision-making process.

Number of documents (PM's reports) with text against the Executive branch regulation.

Based on the information provided, there are 46 Provisional Measures (PMs)'reports with a normative text arrogating the competence to regulate to the Legislative Power and only 18 reports with text favoring regulation by a specialized body. Some reports have both types of text.

Congress seems to assert its authority to regulate in many cases. This could mean that they prefer direct legislative involvement in specific policy areas rather than delegating regulatory powers to specialized bodies. However, the lower number of PM's reports favoring regulation by a specialized body suggests that Congress may not be as inclined to give regulatory authority to specialized bodies in the Executive branch. This may be due to concerns about accountability, control, or the complexity of the technical issues involved. Nonetheless, the existence of some reports with both types of text indicates that Congress may be adopting a mixed approach to regulation in certain cases. This recognition may reflect the understanding that some issues require a combination of legislative decision-making and technical expertise from specialized bodies. Finally, the distribution of normative texts in the PM's reports may be influenced by various contextual factors, including the nature of the policy

areas, the political dynamics within Congress, and the perceived importance or sensitivity of the issues being addressed. Overall, the higher number of documents with text arrogating the competence to regulate to the Legislative Power could reflect Congress's confidence in its capacity to address specific regulatory matters directly.

It's essential to keep in mind that drawing definitive conclusions would require a deeper analysis of the specific context, content, and implications of the PMs in question. The distribution of normative texts in documents may be influenced by a combination of factors, and further qualitative research or interviews with legislators and stakeholders involved could provide valuable insights into the decision-making processes and rationale behind the choice of regulatory approaches.

Number of documents with encoded segments (Relation Text/Reasons where encoded segments are found).

Of the 46 Provisional Measures with a normative text arrogating the competence to regulate to the Legislative Power only 65% (30 PMs) contain reasons for arrogating the competence, and of the 18 Provisional Measures with text favoring regulation by a specialized body, 83% (15 of them) has reasons for delegating the matter.

It seems that Congress may not always provide explicit justifications for arrogating regulatory authority to itself, as evidenced by the fact that only 65% of Provisional Measure's reports with such text include reasons. However, when it comes to delegating regulatory authority to specialized bodies within the Executive branch, Congress seems to be more likely to provide justifications for doing so. This could reflect a greater emphasis on transparency, accountability, and the need to explain the rationale behind the delegation of authority. It's possible that Congress takes a more deliberative approach when delegating regulatory powers to specialized bodies, considering technical expertise, practical implementation, and the need to explain the benefits of doing so. The complexity of the policy areas being addressed may also play a role in whether or not Congress provides explicit justifications. Ultimately, providing justifications for

delegating regulatory authority could enhance public understanding and scrutiny of the decision-making process, which is important when regulatory powers are being delegated to non-elected bodies.

Again, these conclusions are based on the available data, and further analysis or interviews with relevant stakeholders could provide deeper insights into the decision-making processes and factors influencing the inclusion or exclusion of reasons in the document. The legislative context, the specific policy areas, and the political dynamics may all play a role in shaping Congress's approach to the regulation and delegation of authority.

Frequency of text for or against regulation in documents.

After analyzing the documents, it appears that pro-regulation amendments with limits are relatively rare, with only 2 documents explicitly supporting them, accounting for only 2.99% of the analyzed documents. On the other hand, there were 5 documents explicitly against Executive regulation, making up 7.46% of the analyzed documents, indicating that there is some opposition to the Executive's regulatory proposals.

Furthermore, regulatory matters seem to be a significant focus, with 16 documents containing Regulatory PM provisions, making up 23.88% of the analyzed documents. The stance of the Rapporteur on Executive regulation is also noteworthy, with 5 documents showing the Rapporteur's opposition to Executive regulation with Executive support and 29 documents where the Rapporteur is against regulation by the Executive.

Finally, it is worth noting that 29 documents contain amendments that regulate, making up a significant proportion of the analyzed documents, at 43.28%. Overall, these findings suggest that the focus should shift to the relatively low occurrence of explicitly pro-regulation amendments, the presence of amendments against Executive regulation, and the significant proportion of Rapporteurs who are against regulation by the Executive.

The data suggest that regulation-related matters are prominent in the analyzed documents, with a notable

presence of pro-regulation amendments and regulatory PM provisions. The stance of the rapporteur and the support for or against Executive regulation play significant roles in the legislative process. Further context and qualitative research would be valuable to gain deeper insights into the reasons and dynamics behind these patterns in the legislative decision-making process.

Frequency of segments of text for or against regulation.

There are a variety of different types of amendments and regulatory provisions at play in the analyzed documents. Thus, there are amendments that are explicitly pro-regulation, but with certain limitations or conditions attached. These are relatively infrequent, with only 5 segments falling into this category. On the other hand, there are amendments that are explicitly pro-regulation without any limitations, which are more commonplace with 9 parts. The data also shows many amendments that aim to introduce regulations, with a frequency of 170 pieces.

Six segments correspond to the rapporteur against Executive regulation with Executive support, which means that the rapporteur opposing Executive regulation with backing from the Executive is relatively limited. Still, in 5 text slices, the rapporteur defends the ruling by the legislative (Pro-Regulation Amendment). And, in 31, the MOC responsible for reporting the PM aligns with the Executive's stance.

Another interesting finding is that there is a relatively high occurrence of rapporteurs opposing regulation by the Executive, with 84 segments falling into this category. This suggests that there may be some tension between different branches of government or different stakeholders in the regulatory process. Further research would be needed to understand the underlying reasons for this pattern and how it relates to the legislative process on the whole.

Explicitly Pro-Regulation Amendment, with 9 occurrences, represents amendments that are explicitly pro-regulation, without any mentioned limitations. These amendments are more common than those with specified limits and the ones

Against Executive Regulation that have a frequency of 5 segments.

There is as well the code Regulatory PM Provision, alluding to segments in the PMs reports that explicitly deal with parts from the PM that deals with regulations. With a frequency of 32 segments, this category is relatively prominent, indicating that a significant portion of the documents focuses on regulatory matters.

From these frequencies, it becomes apparent that there is a relatively high occurrence of rapporteurs opposing regulation by the Executive and a significant focus on amendments that introduce regulations. The frequency data provides insights into the distribution and prevalence of different types of amendments and regulatory provisions in the analyzed documents. However, further qualitative research and context would be essential to understand the underlying reasons and dynamics behind these patterns in the legislative process.

Frequency of reasons for or against regulation in documents.

As mentioned before, the frequency of reasons given for texts that are for or against regulation in the analyzed Provisional Measures (PMs) is minor.

The code "Correct" Regulation of the Executive Body appears at 10 PM's reports. The reason provided for supporting regulation is to ensure the "correct" regulation of the Executive body. This suggests that some congresspersons believe that the Executive's actions need to be managed to ensure proper and appropriate governance.

Another code is Legislative Power's Competence which appears at one PM report. The reason given for supporting regulation is to assert the competence of the Legislative Power to take on regulatory responsibilities. This indicates that in this specific case, Congress is emphasizing its authority to regulate the matter.

Valuing Congressional Participation shows up at one PM report. The reason provided for supporting regulation is to value and emphasize Congressional participation in the regulatory process. This suggests that at least one

congressperson believes that active involvement and decision-making by Congress is crucial in regulatory matters.

The Efficiency of Public Policy is a code that turns up in 30 PM's reports. The reason given for supporting regulation is to enhance the efficiency of public policy. This indicates that a significant number of MOCs aim to improve policy outcomes through regulatory measures.

Transparency/Control of Executive Branch Acts rises in 9 PM's reports. The reason provided for supporting regulation is to increase transparency and control over the Executive branch's actions. This suggests that some congresspersons are seeking greater oversight and accountability in the regulatory process.

Distrust in the Executive Branch is a code that comes to light at 4 PM's report. The reason given for supporting regulation is rooted in distrust of the Executive branch. This indicates that some congresspersons may be skeptical of the Executive's regulatory actions and prefer to have more influence and control through legislative involvement.

Taxpayers Control emerges at 1 PM report; the reason provided for supporting regulation is to ensure taxpayers' control with regulatory matters. This suggests that the MOC aims to increase oversight over taxpayers.

Executive Branch Competence appears in 9 PM's report. The reason given for regulation is based on a belief in the competence of the Executive branch to handle the matter. This indicates that some congresspersons may trust the Executive's ability to regulate without legislative intervention.

Overall, the frequency data provides insights into the reasons provided for supporting or opposing regulation in the analyzed PM's reports. It suggests that efficiency of public policy, transparency, and concerns about Executive competence and trust are recurring themes in the legislative decision-making process. Additionally, the presence of both coded and uncoded PMs highlights the importance of qualitative content analysis in capturing and understanding the underlying motivations and dynamics in the legislative context. Further qualitative research and analysis would be

valuable to gain deeper insights and context-specific understanding of the reasons behind these patterns.

Frequency of segments of reasons for or against regulation.

Based on the frequency of segments in each of the specified codes (reasons), additional findings regarding the distribution and significance of these reasons in the analyzed Provisional Measures (PMs) appears.

There are 14 segments classified in the code "Correct" Regulation of the Executive Body, suggesting that it is a relatively common consideration in the regulatory context. This reason implies a focus on regulating the Executive's actions to ensure proper governance and compliance with legal and policy objectives.

Only 2 segments were classified above the Legislative Power's Competence code, indicating that this aspect is not as frequently mentioned compared to other reasons. Nonetheless, it indicates that in some instances, the regulatory actions are being justified by asserting the legislative authority to regulate.

Even less common, the code Valuing Congressional Participation appeared 1 time, suggesting that this aspect is relatively rare in the analyzed PMs. It indicates that there may be limited instances where the need for active involvement of Congress in the regulatory process is explicitly emphasized.

The code Efficiency of Public Policy appears in a high frequency of 101 segments. This indicates that a significant number of MOCs justify their regulatory provisions by emphasizing the need to improve policy outcomes and the effectiveness of governmental actions.

There are 18 segments from the code Transparency/Control of Executive Branch Acts. While not as prevalent as the efficiency reason, it still suggests that a considerable number of MOCs address the need for greater oversight and accountability in the regulatory process.

Distrust in the Executive Branch shows up only in 5 segments. This suggests that some MOCs are explicitly motivated by concerns about the Executive's regulatory actions, leading to calls for more legislative involvement and oversight.

Taxpayers Control emerges only in 1 segment, indicating that there is a limited explicit focus on involving the public or taxpayers in the regulatory decision-making process.

The code Executive Branch Competence appears in 20 segments, suggesting that there are instances where MOCs justify their regulatory delegation based on a belief in the Executive's ability to handle the matter effectively.

The frequency data provides valuable insights into the distribution and prominence of different reasons used to justify regulatory provisions in the analyzed PMs. It highlights the prevalence of efficiency as a primary reason for regulation, followed by considerations of transparency, Executive competence, and legislative authority. However, the low frequency of certain reasons, such as valuing congressional participation and taxpayers' control, suggests that these aspects may not be as frequently emphasized in the legislative process. As always, further qualitative research and context-specific analysis would be essential to gain a comprehensive understanding of the motivations and implications behind these patterns in the legislative decision-making process.

Coded segments for text x reasons for the Executive branch regulation.

The data on the relationship between text and reasons for the Executive branch regulation also indicates findings.

It happens 1 time in the code Amendments Explicitly Pro-Regulation with Limits with the Efficiency of Public Policy one. This suggests that the amendment was aimed at improving policy outcomes through regulatory measures while considering specific constraints or conditions.

It occurs 2 times in the code Amendments Explicitly Pro-Regulation with Limits with the Distrust in the Executive Branch one. This indicates that the amendments were proposed to regulate certain matters but with reservations related to concerns about the Executive's actions.

In four instances, the code Rapporteur Defends Pro-Regulation Amendment with the Efficiency of Public Policy one appeared, suggesting that the rapporteur and some congresspersons supported the amendment to improve policy outcomes through regulatory measures.

In one instance, the code Rapporteur Defends Pro-Regulation Amendment appears with the Taxpayers Control one. This indicates that the amendment aimed to improve the oversight of taxpayers.

It happens 6 times, the code Rapporteur Defends Pro-Regulation Amendment for the Executive accompanying the Efficiency of Public Policy one, suggesting that the rapporteur and some congresspersons supported the Executive's regulatory actions to achieve policy effectiveness.

In twenty instances, the code Rapporteur Defends Pro-Regulation Amendment with the Executive with the Executive Branch Competence one appeared, indicating that the rapporteur and many congresspersons trusted the Executive's ability to handle the regulatory matter effectively.

It shows up one time in the code Explicitly Pro-Regulation Amendment with the Efficiency of Public Policy one. This suggests that the amendment aimed to enhance policy outcomes through regulatory measures.

In one instance, the code Explicitly Pro-Regulation Amendment with the Transparency/Control of Executive Branch Acts one emerges, indicating that the amendment sought to address oversight and accountability concerns.

In summary, the data indicate that the efficiency of public policy is a common reason for both pro-regulation amendments and the rapporteur's defenses of pro-regulation amendments. Additionally, there are instances where pro-regulation amendments are proposed with specific limits or conditions, suggesting a balanced approach to regulatory matters. Furthermore, some pro-regulation amendments are explicitly aimed at increasing transparency and public control over regulatory decisions.

As always, the conclusions are based on the available data, and further qualitative research and context-specific analysis would provide a more comprehensive understanding of the motivations and implications behind these patterns in the legislative decision-making process.

Coded segments with text x reasons against the Executive branch regulation

The data on the relationship between text and reasons against the Executive branch regulation indicates some findings.

Occurs once the Amendment Explicitly Against Executive Regulation code with the "Correct" Regulation of the Executive Body one. This indicates that in one instance, an amendment explicitly opposed Executive regulation, and the reason provided was to ensure the "correct" Executive body ruling. The upshot is that there may be a perception that the Executive's regulatory actions need to be challenged to achieve proper governance.

It happens 3 times the Amendment Explicitly Against Executive Regulation code with the Distrust in the Executive Branch one. This indicates that some congresspersons may be skeptical of the Executive's regulatory decisions and seek to counter them.

It recurs once the Regulatory PM Provision code with the Efficiency of Public Policy one. This suggests that regulatory actions in this PM were intended to improve policy outcomes and effectiveness.

Occurs 6 times the Rapporteur Against Executive Regulation code with the Executive Support with Efficiency of Public Policy one. This indicates that the rapporteur, with the Executive support, opposed certain regulatory actions by the Executive and preferred to prioritize policy efficiency.

It happens 13 times the code Rapporteur Against Regulation by the Executive with the "Correct" Regulation of the Executive Body one. This suggests that the rapporteur and some congresspersons preferred legislative involvement in regulatory matters to achieve proper governance.

It recurs once the code Rapporteur Against Regulation by the Executive with the Valuing Congressional Participation one. This suggests that in this specific case, the rapporteur believed in the importance of the active involvement of Congress in the regulatory process.

Occurs 48 times the Rapporteur Against Regulation by the Executive code with the Efficiency of Public Policy one. This indicates that the rapporteur and a considerable number of

congresspersons opposed Executive regulatory actions to ensure policy effectiveness.

It happens 10 times the Rapporteur Against Regulation by the Executive code with the Transparency/Control of Executive Branch Acts one. This suggests that the rapporteur and some congresspersons sought greater oversight and accountability in the regulatory process.

In two instances, the code Amendment That Regulates recurs with the Legislative Power's Competence one. This indicates that in these cases, Congress believed in its authority to regulate specific issues.

In thirty-six instances, the code Amendment That Regulates recurs with the Efficiency of Public Policy one. This suggests that a significant number of amendments aimed to enhance policy outcomes through regulatory measures.

Occurs 6 times the Amendment That Regulates code with the Transparency/Control of Executive Branch Acts one. This indicates that these amendments aimed to address oversight and accountability concerns.

In summary, the data reveals that the efficiency of public policy is a prevalent reason for both regulatory PM provisions and amendments. Additionally, the "correct" regulation of the Executive body and concerns about transparency/control of the Executive branch's acts are recurring themes in amendments and rapporteurs' stances. The data suggests that there are varying perspectives on the role of the Executive in the regulatory process, with some supporting Executive regulation and others advocating for more legislative involvement and control.

As always, the conclusions are based on the available data, and further qualitative research and context-specific analysis would provide a more comprehensive understanding of the motivations and implications behind these patterns in the legislative decision-making process.

The Qualitative Content Analysis

This section discusses the results of the qualitative content analysis made. For this, each of the texts favorable or contrary

to the delegation of a technical nature matters to a specialized body of the Executive branch is identified. Then the reasons for the text are explored.

Text for or against the delegation to secondary legislation.

In this topic, the results discussed are on codes referring to texts in the reports that seek to regulate a matter at the level of the law and those that aim to take the minutiae to secondary legislation.

Amendments explicitly pro-regulation with limits. The code "Amendments explicitly pro-regulation with limits" refers to parliamentary amendments proposing regulatory measures in Provisional Measures (PMs) while placing specific limits or conditions on the delegation of regulatory authority to an Executive branch body. The intention behind such amendments is to allow specialists within the Executive to further detail public policy regulations while still ensuring that the delegation of authority is not overly broad or unlimited, which could potentially cause harm to society.

In the content of these segments, there are specific wordings and provisions aimed at establishing the competence of administrative bodies to obligate constituents within certain parameters or conditions. These limitations on delegation aim to address conflicting objectives among parliamentarians, allowing them to agree on some common grounds while still providing room for the Executive to implement the desired state program effectively.

The analysis suggests that the solution lies in finding a balance between delegation and limits. Excessive limits imposed through primary legislation may hinder the responsiveness and reactivity of regulations to changes and developments, making it difficult to update policies promptly. However, completely unrestricted delegation could lead to potential risks and negative outcomes. The middle ground involves restricting the delegation only to the extent necessary to allow the Executive branch to effectively implement the desired state program without compromising its responsiveness to changing circumstances.

The conclusion drawn from the analysis is that finding this middle ground in the regulatory process is crucial. It allows

for effective policymaking and implementation while also considering conflicting objectives and concerns among MOCs. By imposing reasonable limits on delegation, policymakers can strike a balance between providing the necessary flexibility for the Executive and safeguarding the public interest. This approach enables the responsive adaptation of regulations to change circumstances while still ensuring effective and responsible governance.

Rapporteur defends the pro-regulation amendment. The code "Rapporteur defends pro-regulation amendment" refers to excerpts from the reports on Provisional Measures (PMs) where the rapporteur advocates for the delegation of regulatory powers to specialized bodies. In these segments, the rapporteur argues in favor of granting authority to administrative bodies to regulate specific technical nature matters.

These segments of the report reveal several crucial points, including the need to relativize legal requirements. The rapporteur emphasizes the importance of providing flexibility in the form of regulation, as rigid legal requirements may hinder effective policymaking and implementation. Also, the author's report expresses concerns about including excessive details in the proposed amendment, as it could be detrimental to the second-level law. As such, the rapporteur may prefer a more general delegation of authority to allow for greater flexibility in regulatory implementation.

Moreover, the MOCs responsible for the report highlight the necessity to increase operational capacity and support granting regulatory authority to specialized bodies to achieve this. This shows that delegation is seen as a means to enhance the efficiency and effectiveness of regulatory actions. In addition, the rapporteur advocates for the delegation that aligns with the requirements of public policy, ensuring that regulatory actions are in line with the broader policy objectives.

Furthermore, the author's report discusses the delegation of various regulatory functions, including ruling (establishing regulations), operating authorization, and inspection. The rapporteur defends the delegation of these functions to

specialized bodies, indicating that this approach could lead to more effective and efficient regulation. Overall, the MOCs responsible for the report emphasizes the need for flexibility in regulatory implementation and delegation of authority to specialized bodies to increase operational capacity and enhance the effectiveness of regulatory actions.

Epstein & O'Halloran (1999), as seen in the fourth chapter, present different reasons why MOCs may defend delegated authority. These reasons include considerations of electoral relations, the concept of a "regulatory lottery," and the delegation of authority to avoid conflicts and ensure effective policymaking.

Regarding electoral relations, MOCs may defend delegation to administrative agencies to utilize their expertise while focusing on serving constituents. Additionally, congresspersons may support delegation but remain ready to intervene if the regulatory process goes awry, demonstrating a sense of control over the process.

The concept of a "regulatory lottery" refers to situations where interest groups cannot come to an agreement during the legislative process, leading to the authority delegation to the government administration. This delegation can appease larger groups through regulations in the public interest, while smaller, more concentrated groups can influence regulations in their favor. Delegation can also allow Congress to shift responsibility for unpopular policies onto regulatory agencies, especially when the policy has dispersed costs and concentrated benefits.

Nevertheless, it is highlighted that although efficiency is often cited as a basis for delegation, this doesn't mean MOCs are giving up their prerogative of regulating. Instead, they are choosing to give authority to certain regulatory functions to specialized bodies to achieve more efficient and effective policy outcomes.

In conclusion, the analysis suggests that MOCs, through the rapporteur, defend pro-regulation amendments that delegate regulatory authority to specialized bodies. Their reasons for doing so may include considerations of efficiency, operational capacity, alignment with public policy objectives,

and addressing conflicts and complexities during the legislative process. While delegation can enhance policy outcomes, Congress retains its regulatory prerogative and may intervene if necessary. The overall goal appears to be finding a balance between efficient policymaking and retaining a degree of control and oversight in the regulatory process.

Rapporteur defends pro-regulation amendment for the Executive. The result indicates that the code "Rapporteur defends pro-regulation amendment for the Executive" refers to excerpts from the reports on Provisional Measures (PMs) where the rapporteur advocates for the delegation of regulatory powers specifically to the Executive branch, as said before is very similar to the previous one. The difference is the reference to the Executive branch as more capable of carrying out public policy details. The rapporteur believes that the Executive is better equipped to handle the details of public policy due to its expertise and capabilities.

In the content of these segments, several key points emerge, with each highlighting the rapporteur's perspectives on administrative competence, technical details handling, the autonomy of the administration, appropriate levels of regulation, periodic reassessment, streamlined procedures, and concerns about bureaucratization.

Firstly, the importance of clarifying administrative competence. This involves defining the scope of the administrative government's authority and its capacity to assess inherent risks. The rapporteur recognizes the expertise of the Executive in dealing with technical matters, and therefore, emphasizes the need for a clear delineation of responsibilities to ensure effective governance.

Secondly, the suggestion that certain technical details are best addressed through decrees rather than primary legislation. This approach allows for greater flexibility and efficiency in handling technical aspects. By utilizing decrees, which are typically more straightforward to modify than primary laws, adjustments can be made quickly, when necessary, without the need for lengthy legislative processes.

Thirdly, delegation is supported as a means to grant autonomy to the administration in handling technical

matters. This empowerment allows the administration to make decisions that optimize results and respond promptly to specific challenges. By reducing unnecessary bureaucratic hurdles, the rapporteur believes that the administration can act more decisively and effectively.

Moreover, the rapporteur argues that certain technical matters should be addressed through secondary norms, rather than incorporating them into primary law. This approach demonstrates an understanding of the appropriate levels for regulation and the need to avoid burdening primary legislation with intricate technicalities. Secondary regulations offer a more focused and agile way to address evolving technical issues.

The MOC responsible for the MP's rapport also advocates for the periodic reassessment of technical matters. This viewpoint acknowledges that circumstances may change over time, and as a result, updates and adjustments may be required to keep regulations relevant and effective. Through periodic reassessment, the administration can stay responsive to emerging challenges and advancements in the relevant fields.

Additionally, the calling for the establishment of specific regulations that outline simplified and priority procedures, aimed at facilitating public policy. This focus on creating streamlined processes indicates a commitment to improving efficiency and making government actions more accessible and responsive to the needs of the public.

Finally, the rapporteur expresses concerns about potential bureaucratization resulting from excessive delegation. While recognizing the benefits of autonomy, it remains mindful of the risks associated with delegating too much authority. The goal is to strike a balance that allows for efficient decision-making without compromising the feasibility of government action.

In summary, the rapporteur's reasoning emphasizes the importance of clear administrative competence, efficient handling of technical details, granting autonomy to the administration, appropriate levels of regulation, periodic reassessment, streamlined procedures, and cautious

delegation to prevent bureaucratization. These perspectives collectively aim to enhance the effectiveness and responsiveness of government actions in dealing with technical matters.

The analysis also touches upon the potential drawbacks of delegation. These drawbacks include the risk of the delegate (in this case, the Executive) becoming unaccountable and captive to special interests, potentially harming the public interest. Agency losses and costs are also mentioned, where the agent's choices may not align with the principal's preferences, leading to inefficiencies and additional expenses.

Furthermore, the analysis references Baldwin *et al.* (2012), who discuss various forms of control that regulators may be subjected to from external sources. These controls include legal requirements and objectives set by statutes, oversight from parliamentary bodies, external agency oversight, judicial review, complaints, and grievance-handling mechanisms, and reporting and publication requirements mandated by the government or Congress.

Overall, the analysis suggests that the rapporteur supports delegation to the Executive, recognizing its expertise in handling technical matters. However, it also highlights the need to consider potential drawbacks and the importance of proper controls and oversight to ensure accountability and effectiveness in the regulatory process.

Explicitly pro-regulation amendment. The result indicates that the code "Explicitly pro-regulation amendment" refers to proposed amendments to the text of Provisional Measures (PMs) that advocate for the delegation of regulatory powers to the Executive branch. These amendments call for the inclusion of specific regulations or provisions that grant the Executive the authority to regulate certain technical nature matters, even if the original text of the PM did not explicitly provide for such delegation.

The segments examined reveal several key points that are worth exploring in greater detail. One of the main themes that emerge is the desire for specific regulations and requirements to be put in place that will guide the actions of government agencies. By establishing clear guidelines and

standards through regulatory authority, it is hoped that these agencies will operate more effectively and with greater transparency.

Another important aspect of the proposed amendments is the emphasis on flexibility and adaptability in public policy implementation. By transferring the determination of certain demands or requirements to administrative rules, there is a greater ability to respond to changing circumstances and the citizen's evolving needs.

The amendments also highlight the responsibility of governmental bodies to determine public policies and guidelines for how citizens should behave. This is seen as a crucial element of effective governance, as it ensures that public services are aligned with the needs and expectations of the community.

Finally, the proposed amendments emphasize the importance of observing secondary law in the provision of public services. This ensures that the Executive branch has the necessary authority to regulate and oversee these services and that they are held accountable for their actions. Overall, the proposed amendments represent a significant step forward in the ongoing effort to improve public governance and ensure greater transparency and accountability in government operations.

The analysis also delves into the potential reasons why the Executive branch may not be keen on receiving a delegation from the Legislative branch. These reasons include concerns about the separation of powers, potential conflicts of accountability, differences in political priorities, and the desire to preserve executive authority and decision-making autonomy.

Additionally, it is noted that the specific reasons why these delegations are proposed in the rapporteur's report or by MOCs through amendments and are not directly included in the text of the PM can vary. Some possible reasons could be fear of the PM not being approved in Congress if delegation is included, a perception that delegation is unnecessary as the Executive can edit a PM when needed, or other strategic considerations regarding the legislative process.

In conclusion, the analysis suggests that the proposed amendments with "Explicitly pro-regulation" codes advocate for granting regulatory authority to the Executive branch in specific areas, even when the original PM text did not explicitly provide for such delegation. The amendments seek to establish clear regulations, guidelines, and standards for government agencies' actions while recognizing the Executive's role in determining and implementing public policies. Despite this, it is also highlighted that the Executive branch may have reservations about receiving delegation due to concerns about the balance of power, accountability, and the desire to maintain executive decision-making authority. The reasons for the absence of direct delegation in the original PM text can be diverse and may involve various strategic and legislative considerations.

Amendment explicitly against Executive regulation. The code "Amendment explicitly against Executive regulation" refers to proposed amendments to the text of Provisional Measures (PMs) where MOCs explicitly express opposition to the delegation of regulatory powers to the Executive branch. These amendments aim to prevent the Executive from having the authority to regulate certain technical nature matters and advocate for legislative control over such issues.

Upon closer examination of the content presented in these segments, it becomes apparent that some key points warrant further discussion. One such point is the notion that the regulatory authority delegation to the Executive is not feasible, in the MOCs' view, as administrative bodies would be unable to generate criteria that would permit citizens to participate in government action more actively. This implies a desire for increased legislative involvement in shaping policies and decisions to allegedly ensure greater levels of fairness and transparency in the regulatory process. Additionally, the proposed amendments call for the definition of conditions to be resolved by the Federal Senate, reflecting a desire for more extensive legislative scrutiny and input throughout the regulatory process. Taken together, these insights suggest a need for a more participatory and transparent approach to

government action, with a greater emphasis on collaborative decision-making and accountability.

The analysis highlights arguments against delegation based on democratic accountability. Opponents of delegation argue that it can create confusion about the extent of democratic accountability in the scheme of democratic representation. There is a concern that administrative rulemaking could augment the representation problem and hinder direct democratic accountability. This perspective emphasizes the importance of the Legislative Power's ability to legislate on technical matters to ensure that representatives can stay informed and knowledgeable on important issues that affect their constituents.

In conclusion, the analysis suggests that the proposed amendments with the code "Amendment explicitly against Executive regulation" aim to preserve legislative control and prevent the delegation of regulatory powers to the Executive branch. The amendments emphasize the importance of democratic accountability and direct legislative involvement in decision-making processes. The opposition to delegation is rooted in concerns about representation and the need for the Legislative Power to have the ability to legislate on technical matters to stay connected with their constituents and effectively represent their interests.

Regulatory PM provision. The code "Regulatory PM provision" refers to segments in the reports where the Executive branch itself takes the initiative to regulate technical nature matters directly through Provisional Measures (PMs). These PMs contain second-level norms and regulations without requesting the delegation of powers to the Legislative branch.

Upon closer examination of these segments, it becomes apparent that the Executive branch's PMs entail specific regulations and measures that are directly inserted into the legal text without relying on delegation from the Legislative Power. These regulations cover a range of technical aspects, such as resource applications, state action requirements, procedural options, and citizen obligations, among others. Moreover, they provide guarantees for citizens and specify tax

collection deadlines and taxpayer calculations, ensuring that the government operates in a fair and just manner.

The Executive's decision to regulate directly through PMs has several reasons. Firstly, it allows them to act more swiftly and independently in implementing their policies, as they do not have to rely on the slow and often cumbersome legislative process. This is particularly important in situations where time is of the essence, such as during a crisis or emergency. Furthermore, it enables the Executive to avoid potential conflicts and political opposition that could arise if they were to delegate the task of regulation to the Legislative branch. By taking this approach, they can ensure that their policies are implemented in a timely and efficient manner, without the need for lengthy debates or negotiations.

Overall, the Executive's use of PMs provides a valuable tool for regulating the complex and ever-changing landscape of modern governance. By taking a proactive approach to policy implementation, administrative authorities can ensure that their policies are effective, efficient, and fair, while also maintaining their autonomy and independence from political pressure.

The analysis discusses the rationale behind the Executive's use of PMs for direct regulation. Some argue that exceptional legislative powers for the Executive are necessary for effectiveness, especially in countries with fragmented party systems like many Latin American nations. Delegating legislative powers to the Executive can help overcome coordination issues and decision-making instability in the Legislative branch, leading to more stability and efficiency in policy results.

However, the analysis also points out that the use of PMs by the Executive should be subject to evaluation in terms of its impact on Congress's institutional interests and its influence on public policies. There should be a consideration of the gains and losses for both the Executive and Legislative branches when determining the extent of delegation. The nature of the policies and the learning process of both branches must be taken into account to assess the influence of Congress and the effectiveness of delegation.

In conclusion, the analysis suggests that the Executive's use of "Regulatory PM provision" might be a strategy to avoid conflict and achieve quicker implementation of policies. However, it also raises questions about the balance of power between the Executive and Legislative branches and the need to evaluate the impact of such direct regulation on institutional interests and public policies. The use of PMs by the Executive should be carefully considered and subject to scrutiny to ensure the appropriate checks and balances are maintained in the legislative process.

Rapporteur against Executive regulation with Executive support. The code "Rapporteur against Executive regulation with Executive support" refers to segments in the reports where the rapporteur opposes the delegation of regulatory powers to the government administration, with the Executive branch supporting such delegation. These segments contain wording about tightening government control over citizens, determining citizens' actions, simplifying citizen procedures, and regulating the issuance of bonds.

The analysis conducted reveals several key points that shed light on the current state of affairs in relation to the delegation of regulatory powers to the Executive branch. Firstly, it is apparent that the rapporteur is opposed to this delegation in these segments, indicating resistance to giving the Executive branch such powers.

Secondly, the Executive's support for the arrogation suggests that there is a dialogue and agreement between the Executive and Legislative branches on certain matters. The Executive may seek delegation to implement policies it deems necessary, while the rapporteur resists some delegation, potentially due to concerns about tightening government control or other implications of the proposed regulations.

Thirdly, the analysis highlights the strategic use of delegation by lawmakers. Delegating legislative functions to the government administration can be appealing institutionally because it allows lawmakers to avoid direct responsibility for unpopular measures and delays in decisions that may impose costs in the present. However, this strategic delegation can have both positive and negative effects on

Congress's capacity to pursue its objectives and strengthen institutional interests.

Finally, the analysis points out that Congress has yet to find an institutional solution to limit the President's prerogative to issue decrees with the force of law upon publication. This suggests that the circumstances might be highly favorable to the Executive, making it challenging for Congress to counteract such delegation effectively. These findings illustrate the complexity of the current political landscape and the need for further discussion and analysis to determine the best course of action for all parties involved.

In conclusion, the analysis highlights the complex dynamics between the Executive and Legislative branches concerning the delegation of regulatory powers. The rapporteur's opposition to Executive regulation with Executive support indicates a significant agreement on certain matters. The use of delegation is strategic and can have both benefits and drawbacks, impacting Congress's capacity to pursue its objectives. The institutional solution to limit the President's prerogative indicates the challenges Congress faces in balancing its role with that of the Executive in matters of public policy and regulatory decision-making.

Rapporteur against regulation by the Executive. The code "Rapporteur against regulation by the Executive" indicates that the rapporteur takes a stand against delegating regulatory powers to the Executive branch. These segments contain wording about reducing bureaucracy in services provided to citizens, avoiding excessive restrictions on citizen behavior while ensuring guarantees, and establishing clear rules and procedures for public agents.

The analysis undertaken has yielded some key points that shed light on the rapporteur's stance on a few pertinent issues. Firstly, it has expressed clear opposition to the delegation of regulatory powers to the Executive branch. The segments analyzed underscore the rapporteur's concerns about the potential implications of such delegation. The focus is on avoiding undue restrictions on citizens and ensuring that rules and procedures are transparent and unambiguous.

Furthermore, the analysis has given special emphasis to the concept of efficacy, which refers to the success or effectiveness of legislative action. In the context of the legislative process, it is crucial for the Legislative Power to clearly define the objectives of a legislative proposal to evaluate its effectiveness. This is a key consideration for the rapporteur, who emphasizes the importance of efficacy in legislative action.

The analysis also touches on the issue of delegation, specifically the gray area between constitutional delegation of functions, sub-delegation, and over-delegation. However, the segments analyzed do not fall within this gray area. Instead, they represent situations where the Legislative Power has a duty to delegate regulatory powers to ensure the efficacy of public policy.

The focus of the analysis is on the importance of defining clear objectives of public policy to ensure its effectiveness. Political authorities, such as legislators, are urged to establish these objectives explicitly or implicitly through accompanying reports or parliamentary debates. This clarity is necessary for evaluating the success of the legislation.

Finally, the analysis notes that the effectiveness of public policy is not solely dependent on determining how it should be carried out by the Executive branch. Instead, it lies in making well-established objectives for public policy, while the delegation of regulatory powers is a separate concern. The rapporteur's stance on these issues is clear, and the analysis offers valuable insights into these important considerations.

In conclusion, the analysis features the rapporteur's opposition to delegating regulatory powers to the Executive branch and emphasizes the importance of defining clear objectives for public policy. The focus is on ensuring the efficacy of legislative actions and avoiding excessive restrictions on citizens while providing necessary guidelines for public agents. The analysis also distinguishes this stance from the gray area of delegation, where the duty to delegate is necessary for effective public policy.

Amendment that regulates. The segments on the code "Amendment that regulates" in the reports suggest that the

proposed amendments deal with matters of a technical or scientific nature, which could be better handled by specialized bodies. These segments contain wording about various specific regulations, rules, procedures, requirements, and conditions related to public policy matters.

The analysis conducted on the proposed amendments has revealed several key points that shed light on the technical nature of the amendments and the role of MOCs in the regulation process. The study underscores the fact that the proposed amendments pertain to technical or scientific matters that require specialized knowledge and expertise to regulate effectively. This highlights the importance of having subject matter experts involved in the regulatory process to ensure that the proposed amendments are effective and achieve their intended purpose.

The analysis also reveals that the proposed amendments cover a wide range of specific regulations, including setting deadlines, defining concepts, determining procedures, providing conditions for taxpayers, establishing authorization processes, fixing minimum monetary values, and more. This underscores the complexity of the proposed amendments and emphasizes the importance of having a thorough understanding of the various regulations involved.

Furthermore, the study notes that amendments are an avenue for congresspersons to be involved in the regulation process and reduce potential losses involved in delegation. Additionally, MOCs can signal potential issues with the exercise of legislative power by the President. This points out the crucial role that congresspersons play in ensuring that the regulatory process is fair, transparent, and effective.

The analysis also notes that interference by MOCs in the amendments is seen as a process of political negotiation rather than a conflict between forces. This can result in political gains for legislators and influence the political agenda. The Executive branch has veto power on amended projects, allowing it to strategically use vetoes to avoid undesirable changes.

Lastly, the investigation emphasizes that even with legislative powers concentrated in the President, the National

Congress can still monitor and review the actions of the Executive, contributing to the balance in the Brazilian political system. This accent the importance of having checks and balances in place to ensure that the regulatory process is fair and transparent and that the interests of all stakeholders are represented.

In conclusion, the analysis reveals that the proposed amendments in the code "Amendment that regulates" deal with technical or scientific matters and involve specific regulations related to public policy. MOCs use amendments as a means of political negotiation and involvement in the regulation process. Despite the concentration of legislative powers in the President, the National Congress can still influence the political agenda and maintain balance in the Brazilian political system.

Reasons for or against the delegation to secondary legislation.

In this topic, the discussions are on codes referring to arguments in the reports that seek to defend or to confront delegating a matter dealing with technical issues.

"Correct" regulation of the Executive body. The segments in the reports referring to the code "Correct regulation of the Executive body" suggest that the arguments are against regulation by the Executive branch. Instead, they advocate for specific corrections or adjustments to be made in the second-level norms or administrative regulations.

The analysis emphasizes several key points that are crucial to consider when MOCs intend to correct administrative norms. One of these is the need, in the MOC's view, to make corrections or adjustments in rules that have already been established rather than simply delegating further regulation to the Executive branch. In addition to this, the examen also stresses specific adjustments tailored by MOC to what would be needed for the policy in question. These adjustments may include things like punctual modifications, precise characterizations, clarifications, legal certainty, corrections of public administration misinterpretations made, and updating of procedures practiced by the administration.

Another essential aspect that the analysis brings to light is the importance of conducting a focused evaluation of the policy to be corrected. This evaluation should be based on the points previously defined by policymakers and should aim to identify areas where improvements can be made. Additionally, the inquiry suggests that alternative methods should be briefly observed during the evaluation process, even if a comprehensive review of all options is not possible. This approach can help to identify potential solutions that may be overlooked if a narrow focus is maintained.

Finally, the analysis recommends that parliamentarians avoid excessive technicality when discussing policies and explicitly identify and address values that the assessment cannot consider. Doing so can help to ensure that policy discussions are inclusive and accessible to all stakeholders, regardless of their level of technical expertise. By following these guidelines, policymakers can make more informed decisions that better serve the needs of their constituents.

In conclusion, the analysis reveals that the arguments in the code "Correct regulation of the Executive body" are against regulation by the Executive branch and advocate for specific corrections or adjustments to be made in administrative norms or regulations. The focus is on conducting evaluations based on defined objectives and considering alternative methods without becoming overly technical.

Legislative Power' Competence. The segments in the reports of the code "Legislative Power' Competence," suggest that the reason for defending or confronting delegation is based on the issue of competence, where it is argued that only the Legislative Power has the authority to rule on certain technical matters.

After conducting an analysis, several key points that emphasize the importance of maintaining a clear division of labor between the Legislative and Executive branches of government in matters of technical regulation were derived. The scrutiny puts forward the MOC competence argument, stating that it is the exclusive domain of the Legislative Power to regulate certain technical issues rather than delegating

such authority to the Executive branch. The segments further suggest that a strict census law should be in place to rule on specific technical matters, which should be explicitly addressed through primary legislation instead of secondary regulations.

In the reasoning examen, it is argued about the significance of the division of labor between primary and secondary legislation, whereby the Legislative branch defines public-interest objectives of regulation, while executive bodies provide expertise and operational flexibility. Notwithstanding, the analysis acknowledges the need for clear standards that define what issues belong to the Legislative Power's domain and what can be delegated to the Executive branch.

The ultimate concern expressed in the analysis is that maintaining a fair and just system for all requires upholding the division of labor between the Legislative and Executive branches, ensuring that each has a distinct and defined role in the regulatory process. As such, it is crucial to maintain a balance between competence, fairness, and clear standards to ensure a robust regulatory framework that is beneficial to society.

In conclusion, the study reveals that the arguments in the code "Legislative Power' Competence" are centered around the idea that certain technical matters should fall within the exclusive domain of the Legislative Power, and strict census laws may be required to rule on these issues. The division of labor between primary and secondary legislation is emphasized as crucial for an efficient and effective regulatory system. However, the analysis also underscores the need for clear standards to determine which issues belong to the Legislative Power's domain and which can be delegated to the Executive branch.

Valuing congressional participation. Under the code "Valuing Congressional participation," only one excerpt in the reports addressed this argument. The congressperson in this excerpt expressed a complaint, stating that removing the action from the Executive Power and delegating it to the Legislative Power is a way of valuing the role and participation of the Legislative branch.

After conducting an analysis, several key points have been identified regarding the role and participation of the Legislative Power in the decision-making process. Firstly, the argument emphasizes the importance of valuing the involvement of the Legislative branch in technical matters. By keeping such matters to this branch, it would be possible to recognize and enhance its significance in the decision-making process.

However, it is important to note that while the argument may be sincere in its desire to strengthen the role of the Legislative branch, it does not necessarily serve as a defense for competence arrogation. Some technical matters are better suited to be handled by the Executive Power. This incompatibility with competence arrogation should be taken into account when delegating certain tasks to a particular branch.

One issue that arises from this argument is the evaluation of the most appropriate body to handle certain matters. While it is important to value the role of the Legislative branch, it needs to be balanced with a careful assessment of which branch is better equipped and competent to deal with specific technical issues. This evaluation must be based on several factors, including expertise, efficiency, and the ability to achieve the intended outcomes.

Finally, the analysis suggests that decision-making dynamics in a government involve a complex interplay between different branches. When considering delegation, the appropriateness of the decision should be based on a careful evaluation of the aforementioned factors. By doing so, it is possible to ensure that the most suitable branch is assigned to handle each task, ultimately resulting in a more effective and efficient decision-making process.

In conclusion, the inquiry highlights that while valuing congressional participation is a legitimate concern, it may not necessarily serve as a sufficient defense for competence arrogation. The appropriateness of delegation should consider various factors, including expertise, efficiency, and the ability to achieve desired policy outcomes. Decisions regarding the delegation of technical matters should be made with a

balanced perspective, recognizing the roles and strengths of different branches in the overall governance process.

Efficiency of Public Policy. The study conducted under the code "Efficiency of Public Policy" has yielded several noteworthy results that are valuable to examine in greater detail. One of the key arguments presented in the report is in favor of competence arrogation, which refers to the Legislative Power's ability to take control of certain technical matters related to public policy. The proponents of this approach argue that it would help to simplify procedures, update regulations, provide legal certainty, and achieve better outcomes in public policy. The main objective of competence arrogation is to improve the efficiency of decision-making and policy implementation.

On the other hand, the inquiry also discusses arguments in favor of delegation, which advocates for the Executive branch to handle technical matters related to public policy. The proponents of this approach suggest that delegation allows for a periodic reassessment of policies, contributes to better operational capacity, and removes unnecessary obstacles for effective policy implementation.

The investigation also acknowledges that policy effectiveness is a complex and multifaceted concept that depends on various factors, including feasibility, benefits to the public, and collaboration among stakeholders. Achieving effective policies requires considering the interests and capabilities of different actors involved in the decision-making process.

In this context, it is worth mentioning Epstein & O'Halloran's (1999) three-step approach to policymaking, which involves identifying decision-making centers, determining the actors with the power to choose policy alternatives, and understanding the political interests that influence their decisions. While this approach aims for efficiency in decision-making, it may not always align perfectly with technical efficiency.

The study also highlights the need to balance efficiency from a political perspective with technical efficiency in decision-making. Rational political actors may choose to

include technical expertise, delegate decision-making, or insulate policymaking from political control to achieve policy goals effectively. As such, achieving a balance between technical expertise and political efficiency is crucial to accomplish effective policies that benefit society as a whole.

Briefly, the analysis demonstrates the different arguments put forth regarding competence arrogation and delegation in dealing with technical matters. It emphasizes the importance of achieving policy effectiveness while considering the interests and capacities of different actors involved in the decision-making process. Finding solutions that are both feasible and beneficial for the greater public good requires careful consideration and collaboration among stakeholders.

Transparency/Control of Executive branch acts. Upon conducting an in-depth analysis of the code "Transparency/Control of Executive branch acts," it becomes clear that there are several arguments against delegation. The primary concern is that delegating powers to the Executive branch might lead to a lack of transparency and control over its actions. These arguments stress the need for less restricted interpretation by the public administration, the importance of knowing which contributors have been selected, the necessity of avoiding any unjustified delays, and the obligation of the Public Administration to be accountable and transparent in their actions.

However, the segments under this code also contain some arguments in favor of delegation, which suggests that delegation can enhance the transparency of the selection process. Nevertheless, it is essential to note that this argument is less prevalent compared to the arguments against delegation.

The analysis also highlights the critical role of transparency and control in the actions of regulatory bodies, including those within the Executive branch. Being accountable and transparent in their actions is crucial for building public trust and legitimacy. It ensures that regulatory bodies prioritize the public's needs over their own interests and work toward the greater good.

Despite concerns about delegating powers to the Executive branch, it is worth noting that there are effective control mechanisms in place to oversee regulatory bodies. These mechanisms include statutory requirements, regulations, ministerial guidelines, parliamentary oversight, agency oversight, departmental purse strings, and judicial review, among others.

Overall, the analysis reveals that the code "Transparency/Control of Executive branch acts" contains more arguments against delegation than in favor of it. This suggests that concerns about transparency and control are significant factors when considering whether to delegate powers to the Executive branch in dealing with technical issues. As a result, any decision to delegate such powers should be made after careful consideration of the potential consequences and the effectiveness of the control mechanisms in place.

In conclusion, the analysis emphasizes the importance of transparency and control in the actions of regulatory bodies, especially those within the Executive branch. Arguments against delegation accent the need for accountability and less restricted interpretation by the public administration. On the other hand, there are arguments for delegation, albeit less prevalent, suggesting that delegation can improve transparency. Effective control mechanisms are in place to oversee regulatory bodies, ensuring they operate in the public interest. In general, concerns about transparency and control play a significant role in the decision-making process regarding the delegation of technical matters.

Distrust in the Executive branch. Upon examining the code labeled "Distrust in the Executive branch," again, several arguments against the delegation of power to the Executive branch arise. These arguments stem from a deep-seated distrust in the government's ability to regulate effectively and in compliance with the law. The segments under this code assert that regulation must adhere to the law and that certain measures should be subject to authorization rather than dispensation. The concern is that delegating power to the Executive branch may augment the discretion of the

regulatory body and raise suspicion about significant policy decisions being made without proper representation and consent of the people.

Furthermore, the analysis notes a shift of power towards the Executive branch, often through referred power rather than original power. This shift has raised concerns about legislative supremacy and the need to ground important policy decisions in consent through representation and compromise in the legislative body. The concern is that this shift of power may lead to undue influence and capture by specific interests, especially those with economic power. This further contributes to the distrust in delegating regulatory powers to the Executive.

However, while some level of mistrust is understandable and can serve as a check on regulatory power, it is essential not to let it completely immobilize the government. Decisions about centralization should be made based on a careful analysis of costs and benefits. Mistrust can be useful in keeping a check on regulatory power, but it should not prevent necessary government action. Therefore, it is vital to ground policy decisions in consent and representation, especially when delegating significant powers. Ensuring that a diverse range of interests is represented in the legislative body can mitigate concerns about undue influence and promote better decision-making for the well-being of society.

Briefly, the analysis highlights concerns and arguments against delegation based on a level of distrust in the Executive branch's ability to regulate effectively and make policy decisions with proper representation and consent. The need for balancing mistrust with careful analysis of costs and benefits is also emphasized, along with the importance of maintaining a system where significant policy decisions are made with the consent of the people through representation and compromise.

Executive branch competence. After analyzing the code titled "Executive branch competence," it becomes apparent that there are several factors that support the delegation of authority to the Executive branch. The main argument for delegation is that the administrative bodies within the

Executive branch possess the necessary knowledge, expertise, and skills to handle complex technical matters effectively. This expertise justifies delegating tasks to these bodies, as they can provide better details and ensure autonomy, ultimately avoiding unnecessary detailing in legislative texts.

Moreover, the analysis draws on Strøm's (2000) work to accentuate that lack of competence is a common motivation for delegating tasks to professionals in various fields. In the political context, citizens acknowledge their lack of insight in complex technical areas, such as energy production and government lending. As a result, they prefer delegating decision-making authority to competent administrative bodies rather than unqualified individuals.

Additionally, the concern for competence drives delegation further downstream between cabinet ministers and civil servants within the Executive branch. Delegation occurs within the government structure, where elected representatives, recognizing their lack of expertise in technical matters, delegate authority to administrative bodies better equipped to handle such issues.

Finally, the analysis emphasizes the increasing importance of competence and specialized knowledge in political delegation. Ordinary citizens acknowledge their lack of expertise in certain technical domains, and they prefer decision-making to be entrusted to competent individuals who can make informed and well-considered choices. In summary, the Executive branch's competence and expertise in dealing with complex technical matters are crucial factors that support the delegation of authority to this branch.

Briefly, delegation to the Executive branch is often motivated by the recognition of its competence in handling technical issues. Delegating to administrative bodies allows for more detailed and effective policy implementation, ensuring that decisions are made by those with specialized knowledge and skills. This form of delegation is driven by the desire to avoid decisions made by unqualified individuals and to benefit from the expertise available within the government structure.

Taxpayers control. Upon careful analysis of the code labeled "Taxpayers control," it is apparent that there are several key takeaways that can be drawn. Firstly, the code presents a strong argument in favor of delegation, specifically emphasizing the need for regulation to ensure compliance with the law. This argument highlights the importance of establishing a regulatory framework that mandates companies operating within a particular sector to be authorized and inspected by government authorities. By delegating regulatory powers to the Executive branch, it becomes easier to enforce regulations and ensure compliance with legal requirements.

Additionally, the analysis reveals the significance of a well-defined regulatory framework in sectors that deal with technical issues. By delegating authority to the Executive branch, detailed regulations and requirements can be established, which can be more effectively enforced to control the actions of taxpayers, whether companies or individuals operating within the sector.

The argument presented in favor of delegation is found to be convincing within the context of the research. Delegating regulatory powers to government authorities ensures that appropriate control and oversight mechanisms are in place, especially in sectors that are becoming increasingly relevant and complex.

It is important to note that while taxpayers' control is a crucial aspect of effective regulation, delegation of authority to the Executive branch strikes a balance between government oversight and administrative efficiency. Delegation allows for more specialized knowledge and expertise in handling technical issues, ensuring better enforcement of regulations. Therefore, a careful balancing act between control and delegation is necessary to ensure effective regulation within the given sector.

In summary, the analysis supports the idea that taxpayers' control is a crucial aspect of regulatory measures in sectors dealing with technical issues. Delegating authority to the Executive branch enables the establishment of a robust regulatory framework that ensures compliance with the law and effective oversight of taxpayers. This form of delegation is

considered convincing within the scope of the research and helps strike a balance between control and efficiency in regulatory implementation.

Conclusions and Practical Recommendations

When it comes to matters related to the implementation of a public policy, it is generally agreed that agents from the Executive branch possess the technical expertise to make informed decisions. The question of whether a particular public policy should exist or not is a matter that falls within the purview of the legislative branch. However, the process of determining the specifics of a public policy can be a complex issue that can leave Congress vulnerable to the influence of special interest groups, potentially resulting in a decision that is not wholly representative of the public good. With all of this in mind, the conclusions and practical recommendations reached through this research will be presented in detail.

Conclusions

After conducting a thorough discussion on the results of the analysis on the delegation of technical matters to the Executive branch, a range of findings were uncovered. Firstly, the frequency of each code used in the content analysis was recorded, providing an overview of the distribution of arguments for and against delegation. It was observed that certain codes appeared more frequently, indicating the prevalence of specific arguments in the analyzed texts.

Furthermore, the qualitative content analysis showcased a variety of arguments used in the reports regarding the delegation of technical matters. The texts presented different viewpoints, highlighting the complexity and multidimensional nature of the issue. It was evident that the decision to delegate or retain authority involves considering various factors and considerations, which was demonstrated through the range of perspectives presented.

The analysis identified several arguments in favor of delegating technical matters to the Executive branch, including efficiency in policy implementation, taxpayer

control, and recognizing the Executive's competence in handling specialized issues. Delegation was seen as a means to streamline processes, enhance expertise, and achieve more effective policy outcomes.

On the other hand, the analysis also revealed arguments against delegating technical matters to the Executive branch. These included concerns about transparency, accountability, and the potential erosion of democratic representation. Some argued for maintaining the Legislative Power's competence in certain areas to ensure democratic control and prevent the concentration of power in one branch.

The content analysis highlighted the complexity of balancing different interests and concerns related to delegation. Policymakers must carefully consider the trade-offs between efficiency, expertise, transparency, and democratic accountability when deciding on the appropriate level of delegation. It was also emphasized that clearly defining policy objectives is crucial in evaluating the effectiveness of legislative proposals and regulatory measures.

The analysis pointed out the role of expertise and competence in determining delegation. In cases where the Executive branch is better equipped to handle technical matters, delegation may be seen as appropriate. However, concerns about competence also highlight the need for accountability and oversight.

Finally, the importance of public trust in government actions was stressed, as both the Executive and Legislative branches need to prioritize transparency, accountability, and responsiveness to maintain public confidence in the regulatory process. In conclusion, the combination of descriptive statistics and qualitative content analysis provided a comprehensive understanding of the arguments surrounding the delegation of technical matters to the Executive branch. Policymakers must carefully assess the context and objectives of each regulatory proposal to make informed decisions about delegation that best serve the interests of the public and the effective functioning of the government.

Practical Recommendations

After conducting a thorough research, it is recommended that policymakers take into account several practical recommendations when deciding on the delegation of technical matters to the Executive branch. Firstly, it is crucial to establish clear policy objectives before considering delegation. Defining the policy objectives will facilitate the evaluation of legislative proposals and regulatory measures and ensure that delegation aligns with specific goals.

Secondly, policymakers should enhance the expertise and competence of the relevant agencies and bodies to make informed decisions effectively. If the Executive branch possesses the necessary knowledge and skills, delegation can be considered. However, policymakers must ensure that the required expertise and competence exist before delegating any technical matter.

Thirdly, transparency and accountability must be promoted in the regulatory process, regardless of delegation. The Executive branch should prioritize open communication, public access to information, and mechanisms for public participation and feedback to ensure transparency and accountability.

Fourthly, policymakers should balance efficiency in policy implementation and preserving democratic representation. Delegation should not lead to an undue concentration of power or lack of oversight. Therefore, policymakers must strike a balance between efficiency and democratic representation.

Fifthly, efforts should be made to strengthen congressional participation in the policymaking process to address concerns about the Executive branch's authority. This could involve enhancing the role of legislative bodies in the review and approval of regulatory measures.

Sixthly, delegated authority should be subject to regular evaluation to ensure that objectives are being met, and potential issues are addressed. Periodic reviews can help identify unintended consequences or areas for improvement.

Seventhly, policymakers should promote public trust by enhancing transparency, responsiveness, and accountability

in the regulatory process. Building and maintaining public trust in the government's regulatory actions is crucial.

Eighthly, policymakers should consider the context and stakeholder input when evaluating each regulatory proposal. The nature of the technical matter, stakeholders involved, and potential impacts on affected individuals or industries should be considered. Stakeholder input and consultation should be sought to ensure a comprehensive understanding of the issue.

Ninthly, policymakers should remain open to adapting their approach based on changing circumstances, new evidence, or public feedback. Flexibility in decision-making can lead to more effective and responsive policies.

Lastly, when significant delegation is involved, policymakers may consider seeking independent evaluation or impact assessments of regulatory measures to ensure their effectiveness and alignment with policy objectives.

Overall, policymakers must take these practical recommendations into account when making informed and responsible decisions regarding the delegation of technical matters. By doing so, they can ensure that regulatory policies are effective, well-balanced, and aligned with specific policy objectives.

Recommendations for Further Research

After conducting a thorough analysis of the current research, it is recommended that further studies be carried out to gain a more comprehensive understanding of the implications and complexities associated with delegating technical matters to the Executive branch. The following recommendations are proposed:

- 1) **Comparative Analysis of Delegation Practices:** It is suggested that a comparative study be conducted to investigate how different legal and political systems approach the delegation of technical matters to the Executive branch. This study can provide valuable insights into best practices and potential pitfalls.

- 2) **Longitudinal Study of Delegated Policies:** Longitudinal studies should be conducted to assess the long-term impact of

delegated policies. This will help determine whether delegation leads to sustainable and effective outcomes over time and identify any potential unintended consequences.

3) **Stakeholder Perspectives on Delegation:** The perspectives of various stakeholders, including industry representatives, advocacy groups, and citizens, should be investigated to understand their concerns, preferences, and experiences related to the delegation of technical matters. This can inform more inclusive and participatory policymaking.

4) **Role of Regulatory Agencies:** The role and functions of regulatory agencies in the implementation of delegated policies should be examined. It is essential to investigate their independence, expertise, and effectiveness in carrying out regulatory tasks.

5) **Institutional Mechanisms for Oversight:** The institutional mechanisms and tools available to legislatures to oversee and hold the Executive branch accountable for delegated policies should be explored. This can shed light on the extent of legislative control and influence over the implementation of technical regulations.

6) **Impact of Delegation on Democratic Governance:** It is essential to investigate the impact of delegation on democratic governance, particularly concerning the balance of power among different branches of government. This assessment should include an evaluation of how delegation affects the responsiveness and representation of citizens' interests.

7) **Regulatory Impact Assessment:** The use of regulatory impact assessments (RIAs) in the context of delegation should be examined. It is crucial to evaluate the effectiveness of RIAs in informing decision-makers about the potential impacts of technical regulations and identifying alternatives.

8) **Case Studies on Specific Technical Issues:** In-depth case studies should be conducted on specific technical matters that have been delegated to the Executive branch. This analysis should include an assessment of the outcomes and challenges faced in each case to draw lessons and best practices.

9) Role of Administrative Law in Delegation: The role of administrative law in shaping and guiding the delegation process should be investigated. It is essential to assess how legal frameworks impact the delegation of technical matters and the principles governing the exercise of delegated authority.

10) Public Perception of Delegated Policies: Finally, public perceptions and attitudes toward delegated policies should be explored. It is essential to understand how public trust and confidence in government institutions are influenced by the use of delegation in technical matters.

By addressing these research recommendations, scholars and policymakers can gain a more comprehensive understanding of the complexities and implications of delegating technical matters to the Executive branch. This will inform evidence-based policymaking in this domain, leading to more effective and sustainable outcomes.

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The Competence of the National Congress in Brazil to Decide on Policy Domains Marked by a High Degree of Technical Complexity

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Currently, Paula Santos serves as a Consultora Legislativa (Legislative Consultant) at the Câmara dos Deputados (Chamber of Deputies) while also working as a professor of direito previdenciário (social security law) in the postgraduate program at the Instituto Brasiliense de Direito Público. This dual role highlights her versatility and dedication to law's practical and academic dimensions.

Paula Santos has cultivated expertise in the specialized area of Direito Tributário (Tax Law), which requires astute understanding and constant adaptation to evolving regulations. Her proficiency in this field has contributed significantly to her success, and she has earned a reputation as a trusted expert in taxation matters.

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